

Roundtable on Sustainable Palm Oil Certification **R S P O**

[✓] Surveillance

Name of Management Organization : Katari Agro Palm Oil Mill - PT Windu Nabatindo Lestari Subsidiary of Bumitama Agri Limited
 Plantation Name : Katari Agro Estate; Pelantaran Agro Estate; Pantai Mas Estate
 Location : Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia
 Certificate Code : MUTU-RSPO/089
 Date of Initial Registration : 26 August 2016
 Date of Certificate Issue : 16 November 2021 Date of License Issue : 26 December 2022
 Date of Certificate Expiry : 25 August 2026 Date of License Expiry : 25 August 2023

| Assessment | Assessment Date | PT. Mutuagung Lestari Auditor | Reviewed by | Approved by |
|------------|----------------------|---|-----------------|-------------|
| ASA-1.1 | 22 to 27 August 2022 | Moh Arif Yusni, Yudhi Yuniarto T, Radytio Puspanjana, and Harry Wahyudi | Briyogi Shadiwa | Ardiansyah |

| Assessment | Approved by MUTUAGUNG LESTARI on: |
|------------|-----------------------------------|
| ASA-1.1 | 16 December 2022 |

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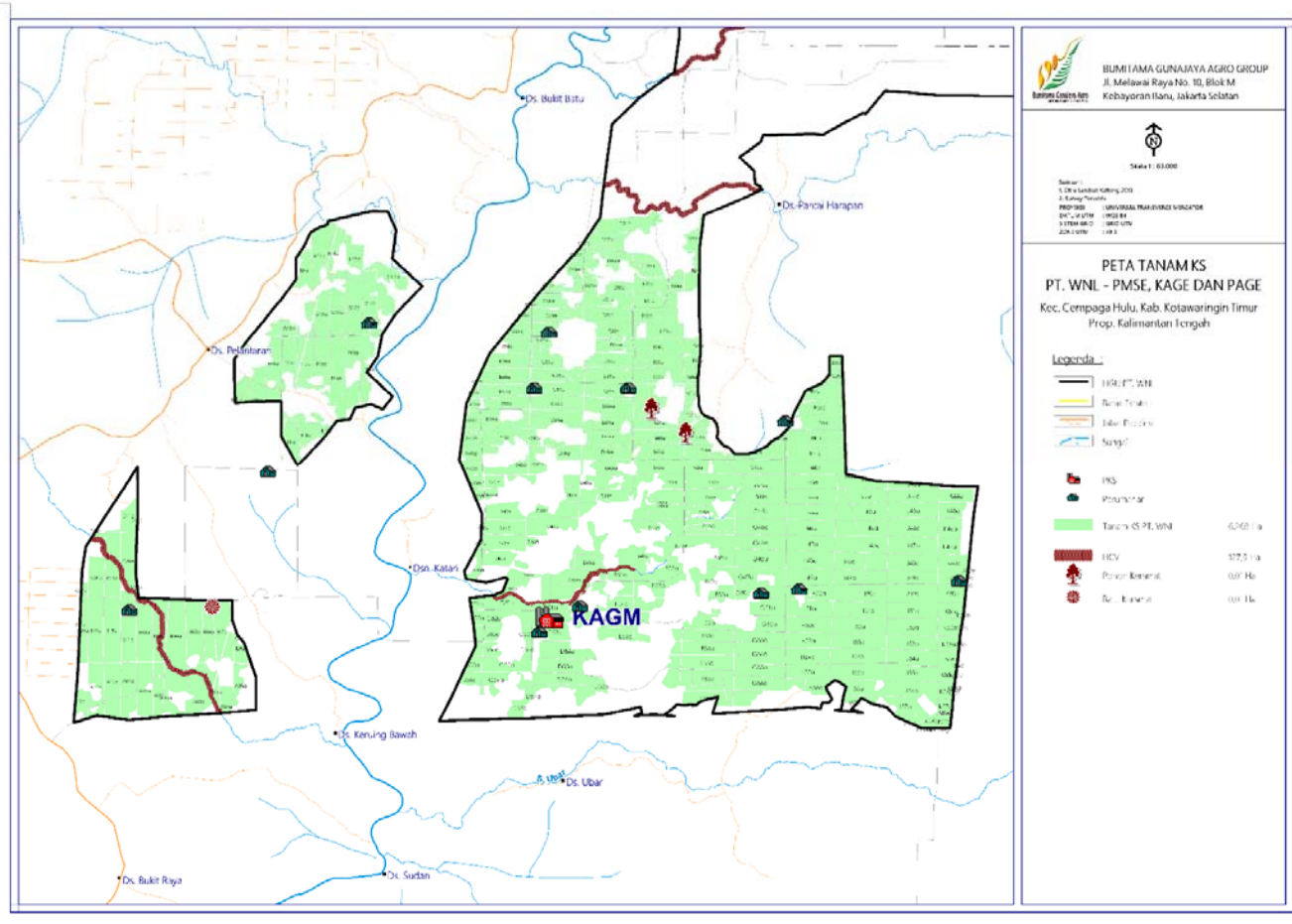
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Figure 1. Location Map of PT Windu Nabatindo Lestari – Katari Agro Mill



Figure 2. Operational Map of PT Windu Nabatindo Lestari – Katari Agro Mill



Abbreviations Used

| | | |
|-----------|---|--|
| APAR | : | <i>Alat Pemadam Api Ringan</i> (Fire Extinguisher) |
| ASA | : | Annual Surveillance Assessment |
| BBC | : | Black Bunch Census |
| BGA | : | Bumitama Gunajaya Agro |
| BMS | : | BGA Manuring System |
| BSS | : | BGA Spraying System |
| CH | : | Certificate Holder |
| CCM Dept. | : | Certification and Compliance Department |
| CCS | : | Corporate Communication Sustainability |
| CPO | : | Crude Palm Oil |
| CSR | : | Corporate Social Responsibility |
| CSPO | : | Certified Sustainable Palm Oil |
| CSPK | : | Certified Sustainable Palm Kernel |
| B3 | : | Hazardous Material |
| EFB | : | Empty Fruit Bunch |
| EIA | : | Environmental Impact Assessment |
| FFB | : | Fresh Fruit Bunch |
| FR | : | Fatality Rate |
| GHG | : | Green House Gases |
| HCV | : | High Conservation Value |
| HGB | : | <i>Hak Guna Bangunan</i> (Building Use Title) |
| HGU | : | <i>Hak Guna Usaha</i> (Land Use Permit) |
| HIRARC | : | Hazard Identification Risk Assessment and Risk Control |
| HRD | : | Human Resource Department |
| IHT | : | In House Training |
| IOM | : | Inter Office Memo |
| IPM | : | Integrated Pest Management |
| ISPO | : | Indonesian Sustainable Palm Oil |
| IUP | : | <i>Izin Usaha Perkebunan</i> (Plantation Permit) |
| JHT | : | <i>Jaminan Hari Tua</i> (Pension Plan) |
| JKK | : | <i>Jaminan Kecelakaan Kerja</i> (Accident Insurance) |
| JKM | : | <i>Jaminan Kematian</i> (Life Insurance) |
| JP | : | <i>Jaminan Pensiun</i> (Retirement Insurance) |
| KAGE | : | Katari Agro Estate |
| KAGM | : | Katari Agro Mill |
| KKPA | : | <i>Kredit Koperasi Primer Anggota</i> /Member Primary Cooperative Credit |
| LTA | : | Lost Time Accident |
| LSU | : | Leaf Sampling Unit |
| MCU | : | Medical Check Up |
| MSDS | : | Material Safety Data Sheet |
| NGO | : | Non-Government Organization |
| OHS | : | Occupational Health and Safety |
| OQC | : | Operation Quality Control |
| PAD | : | Public Affair Department |
| PAGE | : | Pelantaran Agro Estate |
| PHRE | : | Pantai Harapan Estate |
| PIC | : | Person In Charge |
| PKO | : | Palm Kernel Oil |

| | | |
|---------|---|---|
| POM | : | Palm Oil Mill |
| POME | : | Palm Oil Mill Effluent |
| PNBE | : | Pundu Nabatindo Estate |
| PNRE | : | Panaga Raya Estate |
| PMSE | : | Pantai Mas Estate |
| PPE | : | Personal Protective Equipment |
| PT FBI | : | PT Fajar Bumi Nabati |
| RKL/RPL | : | <i>Rencana Kelola Lingkungan/Rencana Pemantauan Lingkungan</i> (Environmental Management and Monitoring Plan) |
| RSPO | : | Roundtable on Sustainability Palm Oil |
| SIA | : | Social Impact Assessment |
| SOP | : | Standard Operational Procedure |
| SCCS | : | Supply Chain Certification System |
| SMK3 | : | <i>Sistem Manajemen Kesehatan dan Keselamatan Kerja</i> (Occupational Health and Safety Management System) |
| SSU | : | Soil Sampling Unit |
| SR | : | Severity Rate |
| TPA | : | <i>Tempat Penitipan Anak</i> (Child Day Care) |
| UKL/UPL | : | <i>Upaya Kelola Lingkungan/ Upaya Pemantauan Lingkungan</i> (Environmental Management and Monitoring Report) |
| WI | : | Work Instruction |
| WNL | : | Windu Nabatindo Lestari |
| WTP | : | Water Treatment Process |
| WWTP | : | Waste Water Treatment Process |

| | | | |
|-------|---|---|-----------------------------|
| 1.0 | SCOPE of the CERTIFICATION ASSESSMENT | | |
| | | | |
| 1.1 | Assessment Standard Used | <ul style="list-style-type: none">• RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.• Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020.• RSPO Notice to CB on RSPO P&C On-site & Remote Audits, on 24th March 2020.• Contingency RSPO Audit Procedure, on 25th August 2020. | |
| | | | |
| 1.2 | Organization Information | | |
| 1.2.1 | Organization name listed in the certificate | PT Windu Nabatindo Lestari subsidiary of Bumitama Agri Ltd | |
| 1.2.2 | Contact person | Jonnes Daulay | |
| 1.2.3 | Organization address and site address | RSPO registered company: Jl. Melawai Raya No. 10 Kebayoran Baru Jakarta Selatan 12160 Indonesia. | |
| 1.2.4 | Telephone | (62-21) 727 98418 | |
| 1.2.5 | Fax | (62-21) 727 98665 | |
| 1.2.6 | E-mail | Jonnes.daulay@bumitama.com | |
| 1.2.7 | Web page address | www.bumitama-agri.com | |
| 1.2.8 | Management Representative who completed the application for certification | Jonnes Daulay | |
| 1.2.9 | Registered as RSPO member | 1-0043-07-000-00 – 07 October 2007 | |
| | | | |
| 1.3 | Type of Assessment | | |
| 1.3.1 | Scope of Assessment and Number of Management Unit | 1 Palm Oil Mill (Katari Agro POM) and 3 Supply Bases (Katari Agro Estate, Pelantaran Agro Estate and Pantai Mas Estate) | |
| 1.3.2 | Type of certificate | Single | |
| | | | |
| 1.4 | Locations of Mill and Plantation | | |
| 1.4.1 | Location of Mill | | |
| | Name of Mill | Location | Coordinate |
| | | | LatitudeLongitude |
| | Katari Agro | Village of Katari, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia | S 02° 05' 54"E 113° 02' 24" |
| | | | |
| 1.4.2 | Location of Certification Scope of Supply Base | | |
| | Name of Supply Base | Location | Coordinate |
| | | | LatitudeLongitude |
| | Katari Agro | Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia | S 02° 05' 31"E 113° 05' 09" |
| | Pelantaran Agro | Village of Pelantaran, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia | S 02° 05' 44"E 112° 58' 03" |
| | Pantai Mas | Village of Keruing, Sub District of Cempaga Hulu, District of Kotawaringin Timur, Province of Kalimantan Tengah, Indonesia | S 02° 03' 25"E 113° 03' 21" |

| | | | | | | | |
|-------|---|-------------------------|-----------------------------|-------------------|----------------|------------------|----------------|
| 1.5 | Description of Area Statement | | | | | | |
| 1.5.1 | Tenure | | | | | | |
| | • State | 11,550.863 | | | Ha | | |
| | • Community | - | | | Ha | | |
| | <i>*Tenure area is based on Land Use Title (HGU) certificate No. 24 year 2004 (9,616.28 Ha) and No 50 year 2004 (1,934.583 Ha) with scope of permitted area covers Pantai Mas Estate, Katari Agro Estate, Pelantaran Agro Estate and Pundu Nabatindo Estate. Pundu Nabatindo Estate (2,769.44 Ha) are under scope of certification of Pundu Nabatindo Mill.</i> | | | | | | |
| 1.5.2 | Area Statement | | | | | | |
| | • Total Area | 8,796.32 | | | Ha | | |
| | • Mature area | 6,268.34 | | | Ha | | |
| | • Mill | 16.16 | | | Ha | | |
| | • Emplacement | 50.25 | | | Ha | | |
| | • Infrastructure | 249.92 | | | Ha | | |
| | • Permanent swamps | 120.90 | | | Ha | | |
| | • Occupation | 1,377.24 | | | Ha | | |
| | • Reserve area | 578.51 | | | Ha | | |
| | • Others area (unplantable area) | 7.08 | | | Ha | | |
| | • HCV | 127.92 | | | Ha | | |
| | | | | | | | |
| 1.6 | Planting Year and Cycles | | | | | | |
| 1.6.1 | Age profile of planting year | | | | | | |
| | Planting Year | Hectarage (Ha) | | | | | |
| | | Katari Agro Estate | Pelantaran Agro Estate | Pantai Mas Estate | Total | | |
| | 2003 | 35.13 | - | 331.10 | 366.23 | | |
| | 2004 | 1,182.98 | 173.64 | 682.78 | 2,039.40 | | |
| | 2005 | 557.71 | 358.32 | 109.52 | 1,025.55 | | |
| | 2006 | 212.90 | 423.26 | 102.70 | 738.86 | | |
| | 2007 | 28.21 | 394.24 | 120.05 | 542.50 | | |
| | 2008 | 183.06 | 37.97 | 224.82 | 445.85 | | |
| | 2009 | 29.57 | - | 130.74 | 160.31 | | |
| | 2010 | 60.57 | - | 185.06 | 245.63 | | |
| | 2011 | 109.91 | - | 122.00 | 231.91 | | |
| | 2012 | 90.19 | - | 158.62 | 248.81 | | |
| | 2013 | 91.59 | - | 125.48 | 217.07 | | |
| | 2014 | - | - | 6.22 | 6.22 | | |
| | TOTAL | 2,581.82 | 1,387.43 | 2,299.09 | 6,268.34 | | |
| 1.6.2 | New Planting area after January 2010 | | 949.64 Ha | | | | |
| 1.6.3 | Planting Cycle | | 1 st Cycle | | | | |
| | | | | | | | |
| 1.7 | Description of Mill and Supply Base | | | | | | |
| 1.7.1 | Description of Mill | | | | | | |
| | Name of Mill | Capacity (tonnes/ hour) | FFB Processed (tonnes/year) | CPO | | Palm Kernel | |
| | | | | Out put (tonnes) | Extraction (%) | Out put (tonnes) | Extraction (%) |
| | Katari Agro Mill | 60 | 286,265.35 | 67,924.399 | 23.73 | 13,025.41 | 4.55 |

| | | | | | | | |
|-------|--|----------------------|--|----------------------|---|-------------------|-------|
| | <i>*Production data source from 12 months before assessment (August 2021 to July 2022)</i> | | | | | | |
| 1.7.2 | Description of Certification Scope of Supply Base | | | | | | |
| | Name of Estate | Total Area (Ha) | Production Area (Ha) | FFB (tonnes/year) | Yield (tonnes/ha /year) | Supplied to Mill | |
| | | | | | | FFB (tonnes/year) | % |
| | Katari Agro | 3,534.37 | 2,581.82 | 47,839.03 | 18.53 | 46,225.89 | 96.63 |
| | Pelantaran Agro | 1,931.96 | 1,387.43 | 21,053.73 | 15.17 | 20,993.62 | 99.71 |
| | Pantai Mas | 3,329.99 | 2,299.09 | 55,801.03 | 24.27 | 51,518.63 | 92.33 |
| | TOTAL | 8,796.32 | 6,268.34 | 124,693.79 | 19.89 | 118,738.14 | 95.22 |
| | <i>*Production data source from 12 months before assessment (August 2022 to July 2022)</i> | | | | | | |
| 1.7.3 | FFB description from other source | | | | | | |
| | Name of sources/Organization | Type of Organisation | number of smallholders | Production Area (Ha) | Supplied to Mill | | |
| | | | | | FFB (tonnes/year) | | |
| | PT FBI PMSE | Subsidiary of BGA | - | 1.008,32 | 16,996.59 | | |
| | PT FBI PAGE | Subsidiary of BGA | | 597,78 | 26,169.79 | | |
| | PT FBI KAGE | Subsidiary of BGA | | 1.104,27 | 24,132.30 | | |
| | Huma Betang Estate | Subsidiary of BGA | | 2.769,92 | 56,823.29 | | |
| | Kruing Raya Estate | Subsidiary of BGA | | 2.219,28 | 43,597.85 | | |
| | Kop Harapan Abadi PHRE | Subsidiary of BGA | 1565 | 2.770,91 | 13.24 | | |
| | Kop Harapan Abadi PNRE | Subsidiary of BGA | 1346 | 2.383,27 | 21.13 | | |
| | TOTAL | | | | 167,754.19 | | |
| | <i>*Production data source from 12 months before assessment (August 2021 to July 2022)</i> | | | | | | |
| 1.7.4 | Product categories | | | FFB, CPO, PK | | | |
| 1.8 | Tonnage of Product | | | | | | |
| 1.8.1 | Past Annual Claim Certified Product | | Last Year Projected Certified Volume (MT) | | Last Year Actual Certified Volume (August 2021 to July 2022) (MT) | | |
| | FFB Processed | | 145,000 | | 118,738.15 | | |
| | CPO Production | | 34,800 | | 28,163.90 | | |
| | Palm Kernel (PK) Production | | 7,250 | | 5,395.79 | | |
| | | | | | | | |
| 1.8.2 | Product selling | | | | | | |
| | Type of selling product | | Actual selling product for last year (August 2021 to July 2022) (MT) | | | | |
| | CSPO sold as RSPO certified product | | 0 | | | | |
| | CSPK sold as RSPO certified product | | 4,100 | | | | |
| | CSPO sold under other scheme | | 0 | | | | |
| | CSPK sold under other scheme | | 0 | | | | |
| | CSPO sold as conventional | | 25,771.98 | | | | |
| | CSPK sold as conventional | | 837 | | | | |
| 1.8.3 | Estimate of Certified FFB Claim | | | | | | |

| | | | | | | | | |
|--------|--|--------------------------------|------------------------------------|--------------------------|---|-------------------------|-----------------------|----------------------------|
| | Name of Estates | Total Area (Ha) | Production Area (Ha) | FFB (tonnes/year) | Yield (tonnes/ha/year) | | | |
| | Katari Agro | 3,534.37 | 2,581.82 | 49,500 | 19.17 | | | |
| | Pelantaran Agro | 1,931.96 | 1,387.43 | 23,000 | 16.58 | | | |
| | Pantai Mas | 3,329.99 | 2,299.09 | 57,500 | 25.01 | | | |
| | TOTAL | 8,796.32 | 6,268.34 | 130,000 | 20.74 | | | |
| | <i>*Projected FFB production for next 12 months of certificate</i> | | | | | | | |
| 1.8.4 | Estimate of Certified Palm Product Claim | | | | | | | |
| | Name of Mill | Capacity (tonnes/ hour) | FFB Processed (tonnes/year) | CPO | | Palm Kernel | | Supply Chain Module |
| | | | | Out put (tonnes) | Extraction (%) | Out put (tonnes) | Extraction (%) | |
| | Katari Agro | 60 | 130,000 | 31,200 | 24.00 | 5,850 | 4.5 | MB |
| | <i>*Projected FFB production for next 12 months of certificate</i> | | | | | | | |
| 1.9 | Other Certifications | | | | | | | |
| | ISO 9001:2015 | | | - | | | | |
| | ISO 14001: 2015 | | | - | | | | |
| | ISO 45001: 2018 | | | - | | | | |
| | ISCC | | | - | | | | |
| | Others | | | - | | | | |
| 1.10 | Time Bound Plan | | | | | | | |
| 1.10.1 | Time Bound Plan for Other Management Units | | | | | | | |
| | Management Unit | | Estate (Supply Base) | Time Bound Plan | Location | Status | | |
| | MILL | Time Bound Plan | | | | | | |
| | Pundu Nabatindo (PT Windu Nabatindo Lestari) | 2014 | Pundu Nabatindo | 2014 | KotawaringinTimur Regency Kalimantan Tengah | Certified | | |
| | | | Koperasi Harapan Abadi | 2023 | KotawaringinTimur Regency Kalimantan Tengah | - | | |
| | | | PT Fajar Bumi Nabati (FBI) | 2021 | KotawaringinTimur Regency Kalimantan Tengah | - | | |
| | | | PT Gemilang Subur Maju (GSM) | 2023 | Kotawaringin Timur Regency Kalimantan Tengah | - | | |
| | Katari Agro (PT Windu Nabatindo Lestari) | 2016 | Pelantaran Agro Estate | 2016 | Kotawaringin Timur Regency, Kalimantan Tengah | Certified | | |
| | | | Katari Agro Estate | | | | | |
| | | | Pantai Mas Estate | | | | | |
| | Gunung Makmur (PT Karya Makmur Bahagia) | 2014 | GunungMakmur | 2014 | Kotawaringin Timur Regency, Kalimantan Tengah | Certified | | |
| | | | Sungai Mentaya | | | | | |
| | | | Bukit Daman | | | | | |
| | | | KUD Mekar Jaya | 2023 | | ST-2 Audit (June 2019) | | |
| | | | KUD Sekar Tani | 2023 | | ST-2 Audit | | |

| | | | | | |
|--|--|--|------|--|--------------------------------------|
| | | | | | (June 2019) |
| | | KUD Lestari | 2023 | | ST-2 Audit (June 2019) |
| | | KUD Marga Rahayu | 2023 | | ST-2 Audit (June 2019) |
| | | KUD Usaha Bersama | 2023 | | ST-2 Audit (June 2019) |
| | | KUD Tani Santoso | 2023 | | ST-2 Audit (June 2019) |
| | | PT Tanah Tani Lestari | 2023 | | NPP Audit (2018) |
| | | Koperasi Hapakat (PT TTL) | 2023 | | - |
| | | Koperasi Rika Bersatu (PT TTL) | 2023 | | - |
| | | Koperasi Usaha Bersama (PT TTL) | 2023 | | - |
| | | Koperasi Eka Kaharap (PT TTL) | 2023 | | - |
| | | Koperasi Berkas Usaha Bersama (PT TTL) | 2023 | | - |
| | | Koperasi Bina Tani (PT TTL) | 2023 | | - |
| | | Kelompok Tani Karya Bersama (Independent Smallholders) | 2022 | | - |
| | | | | | |
| | | Bukit Makmur | 2014 | | Previous on GMKM certification scope |
| | | Bukit Kecubung | 2014 | | Previous on GMKM certification scope |
| | | Sungai Puring (PT Langgeng Makmur Sejahtera) | 2023 | | No NPP have got sanction |
| | | Koperasi Telawang Bersatu | 2023 | | - |
| | | Koperasi Hinje Ate | 2023 | | - |
| | | Koperasi Eka Kaharap (PT LMS) | 2023 | | - |
| | | | | | |
| | | Sepantaian | | | |
| | | Danau Merah | | | |
| | | Kotawaringin | | | |
| | | Tonam Raya | | | |
| | | | | | |
| | | (PT Bumitama Gunajaya Abadi) | 2022 | | - |
| | | Kumai Hilir Estate (PT Andalan Sukses Makmur) | 2022 | | NPP Was Complete |
| | | PT Investa Karya Bhakti | 2023 | | NPP Was Complete |
| | | Koperasi Kompak Maju Bersama | 2023 | | - |

| | | | | | |
|---|------|---|------|---|----------------|
| | | Koperasi Mitra Bahaum | 2023 | Lamandau Regency, Kalimantan Tengah | - |
| | | Koperasi Tanjung Biru | 2023 | Lamandau Regency, Kalimantan Tengah | - |
| | | Koperasi Seberang Jaya Sejati | 2023 | Lamandau Regency, Kalimantan Tengah | - |
| | | Koperasi Pulai Sejahtera | 2023 | Kotawaringin Barat Regency, Kalimantan Tengah | - |
| Kendawangan Mill (PT. Gunajaya Karya Gemilang) | 2015 | Mekar Utama | 2015 | Ketapang Regency, Kalimantan Barat | Certified 2015 |
| | | Kendawangan | | | |
| | | Banjar Sari | | | |
| | | Seriam Jaya | | | |
| | | Membuluh Jaya | | | |
| | 2021 | Koperasi Serba Usaha Bersama | 2021 | Ketapang Regency, Kalimantan Barat | - |
| | | Koperasi Serba Usaha Karya Bersama | | | - |
| | | Koperasi Binasari | | | - |
| | | Koperasi Perkebunan Fajar Mandiri | | | - |
| | | Koperasi Rimba Sari | | | - |
| SukaDamai (PT Rohul Sawit Industri) | 2019 | PT Masuba Citra Mandiri – 1,567.07 Ha | 2019 | Rokan Hulu Regency, Riau | Certified 2019 |
| | | PT Masuba Citra Mandiri – 326.04 Ha the area which suspect into liability mechanism | 2021 | Rokan Hulu Regency, Riau | - |
| | | Koperasi Karya Melayu Sejati | 2019 | Rokan Hulu Regency, Riau | Certified 2019 |
| Pembangunan Raya Mill (PT Agro Sejahtera Mandiri) | 2018 | PT ASM – 4,861.48 Ha | 2019 | Ketapang Regency, Kalimantan Barat | Certified 2019 |
| | | Teluk Rengit (PT Gunajaya Harapan Lestari) | 2023 | Ketapang Regency, Kalimantan Barat | - |
| | | PT ASM – 768.72 Ha the area which suspect into liability mechanism | 2023 | Ketapang Regency, Kalimantan Barat | - |
| | | KopBun Agro Seriam Mandiri | 2018 | Ketapang Regency, Kalimantan Barat | Certified 2019 |
| | | Koperasi Bawal Sejahtera Mandiri | 2023 | Ketapang Regency, Kalimantan Barat | - |
| | | PT ASM – 494.49 Ha | 2020 | Ketapang Regency, Kalimantan Barat | Certified 2020 |
| | | Kelompok Tani Sawit Maju Sejahtera (1,427.09 Ha) | 2022 | Ketapang Regency, Kalimantan Barat | - |
| Sungai Rasau Mill (PT Karya Bakti Agro Sejahtera) | 2020 | Marau Raya | 2021 | Ketapang Regency, Kalimantan Barat | ST-1 (2014) |
| | | KUD Rangkong Bertuah | 2021 | Ketapang Regency, Kalimantan Barat | - |
| | | KUD Rasau Tiga Bersama | 2021 | Ketapang Regency, Kalimantan Barat | - |
| | | PT Agriplus | 2022 | Ketapang Regency, | - |

| | | | | | | |
|--------------------------------|--|------|--|-----------------------------------|-----------------------------------|---------------------------|
| | | | | | Kalimantan Barat | |
| | Selucing Mill (PT. Windu Nabatindo Abadi) | 2022 | Serawak Damai (PT Windu Nabatindo Sejahtera) | 2022 | Central Kalimantan | Have not obtained the HGU |
| | Sungai Cempaga Mill (PT. Windu Nabatindo Abadi) | 2022 | PT. Windu Nabatindo Abadi | 2022 | Central Kalimantan | No NPP have got sanction |
| PT Nabatindo Karya Utama | | | 2022 | Central Kalimantan | NPP was complete | |
| KSU Sehati Pundu | | | 2022 | Central Kalimantan | - | |
| Koperasi Koling Hapakat | | | 2022 | Central Kalimantan | - | |
| | Bukit Tunggul Jaya Mill (PT Ladang Sawit Mas) | 2022 | PT Ladang Sawit Mas | 2022 | Ketapang Regency, West Kalimantan | NPP |
| KopBun Bukit Tunggul Sejahtera | | | 2022 | | | |
| KopBun Mitra Perjalanan Permai | | | 2022 | | | |
| PT Lestari Gemilang Intisawit | | | 2022 | | | |
| Koperasi Kayong Sekayuk | | | 2022 | NPP was complete | | |
| Koperasi Mitra Sejati | | | 2022 | | | |
| PT Ago Manunggal Sawitindo | | | 2022 | NPP was complete | | |
| PT Nabati Agro Subur | | | 2022 | | | |
| PT Sejahtera Sawit Lestari | | | 2022 | NPP was complete | | |
| PT Karya Makmur Langgeng | | | 2022 | | | |
| PT Gemilang Makmur Subur | | | 2022 | NPP on Process | | |
| Koperasi Istana Pawan Mandiri | | | 2022 | | | |
| Koperasi Rungau Sejahtera | | | 2022 | NPP on Process | | |
| PT Dmai Agro Sejahtera | | | 2022 | | | |
| | Bukit Belaban Mill (PT Sentosa Prima Agro) **Replanting from Acquisition | 2022 | PT Sentosa Prima Agro | 2022 | Ketapang Regency, West Kalimantan | - |
| PT Raya Sawit Manunggal | | | 2022 | Ketapang Regency, West Kalimantan | - | |
| PT Wahana Hijau Indah | | | 2022 | Ketapang Regency, West Kalimantan | - | |
| PT Hungarindo Persada | | | 2022 | Ketapang Regency, West Kalimantan | - | |
| | *Tiime bound plan was updated on 21 November 2022 and approved by Dep. Group Corporate Sustainability | | | | | |
| 1.10.2 | Progress of Associated Smallholders and Outgrowers for Certifiable Standard | | | | | |
| | PT Windu Nabatindo Lestari has smallholder scheme (KKPA Harapan Abadi). The FFB of KKPA Harapan Abadi are deliver to Katari Agro Mill and Pundu Nabatindo Mill. In 2017 KKPA Harapan Abadi has been conducted RSPO audit, but due to legal issue and major issue the certificate of compliance RSPO is not published. And right now the Time Bound Plan for KKPA Harapan Abadi planned in 2023 | | | | | |

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| 2.0 | ASSESSMENT PROCESS |
| 2.1 | Assessment Team |
| ASA -1.1 | <p>1. Moh Arif Yusni (Lead Auditor). Indonesian citizen. Bachelor of Agriculture, majoring in Plant Protection. Has experience as an operational staff at a private oil palm plantation company in Indonesia on 2010 to 2012. Has attended several trainings, i.e.: ISO 19011, ISO 9001; ISO 14001, SA 8000, RSPO lead auditor, ISPO lead auditor, OHS expert, OHS auditor based on National Government No. 50/2012, SCCS, etc. Has conducting ISPO, RSPO and MSPO audit as an auditor and lead auditor with expertise on best management practices for estate and mill, legality, worker welfare, safety, social, environment, conservation, transparency, long term economic management plan and supply chain for palm oil mill aspects. During the audit, he verified Legality, Social, TBP and Partial certification.</p> <p>2. Yudhi Yuniarto Tallutondok (Auditor). Indonesian citizen, Bachelor of Fisheries, Padjadjaran University. Have experience of working over three years since 2013 as plantation operations staff in private palm oil plantation company in Indonesia. Training have been followed including Lead Auditor of ISO 9001:2015, Lead Auditor of ISO 14001:2015, ISPO Auditor Training, RSPO P&C Lead Auditor Training Course, RSPO SCC Lead Auditor Course, Social Accountability 8000, Basic Management Development Program Agronomy, Fire Anticipation on Land and Forest, Potential Mapping and Conflict Resolution in Production Forests, Awareness of OHS aspects, ISO 45001:2018, ISO 22000:2009, ISO 19011:2011, ISO 17021:2011, dan ISO 17065:2012. Has participated in audit activities for ISPO and RSPO scheme since 2017 for BMP, OHS, labour, social and legal aspects. In this audit activity performs the assessment of best management practices, OHS, worker welfare, social, legality and SCCS.</p> <p>3. Radytio Puspanjana (Auditor). Indonesian Citizen. Bachelor of agriculture, majoring in Soil Science. Agriculture Faculty. He was working as honorarium Officer at the Riau Province Plantation Agency in the division of huge estate for 1 year. The participated trainings are Survey and Mapping (GIS) Training which was held by National GMTI, ISPO auditor training, ISO 9001/2008 auditor training, ISO 14001/2004 auditor training, IHT Geospatial Information System, IHT High Conservation Value, IHT Environmental Impact Assessment, IHT Green House Gas and RSPO Lead Auditor Course by Checkmark Training. Since 2015 has been following many audit as auditor base on Best Management Practice and Environment. During the audit, he verified environment aspect, waste management, GHG and conservation aspect.</p> <p>4. Harry Wahyudi (Auditor Trainee). Indonesian citizen, Bachelor of Agricultural Technology, Department of Agricultural Engineering, Bogor Agricultural University. He has 8 years of working experience as a Field Assistant and Internal Audit Operational in a palm oil company and 3 years working experience as a Supervisor Internal Audit operational in a Industrial Forest Plantation Company. Has attended several trainings such as ISO 19011:2018, ISO 9001:2015, ISO 17021:2015, ISO 17065:2015, ISO 45001:2018, ISO 14001:2015 and OHS General Supervisor. During this audit, has verified best management practices and safety aspect under the supervision of the Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p> |
| 2.2 | Assessment Methodology, Assessment Process and Locations of Assessment |
| 2.2.1 | Figure of person days to implement assessment |
| ASA -1.1 | <p>Number of auditors: 3 auditor and 1 auditor trainee</p> <p>Number of days for audit ASA-1.1: 4.5 days</p> <p>Number of working days for Remote audit ASA-1.1 document review: 13.5 Working days</p> |
| 2.2.2 | Assessment Process |
| ASA -1.1 | <p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Windu Nabatindo Lestari, Katari Agro Mill based on:</p> <ul style="list-style-type: none"> • RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 • RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020 |

PT Windu Nabatindo Lestari (PT WNL) it's a subsidiary of Burnitama Agri Ltd, that consisting of two Mills (Pundu Nabatindo Mill and Katari Agro Mill) and four Estate (Pundu Nabatindo Estate, Pantai Mas Estate, Pelantaran Agro Estate and Pantai Mas Estate). In 2014 PT WNL obtained RSPO Certificate with scope of certification is Pundu Nabatindo Estate, Pantai Mas Estate, Pelantaran Agro Estate and Pantai Mas Estate. Meanwhile, Katari Agro Estate start commissioning in 2014 and in 2016 Katari Agro Estate received RSPO Certificate with the supply base is Pantai Mas Estate, Pelantaran Agro Estate and Pantai Mas Estate. Therefore, since 2016 the PT Windu Nabatindo Lestari has obtained two RSPO Certificate, as follow:

- Pundu Nabatindo Mill with Supply base Pundu Nabatindo Estate
- Katari Agro Mill with Suplly base Pantai Mas Estate, Pelantaran Agro Estate and Pantai Mas Estate

The ASA 1.1 Audit of Katari POM are carried out simultaneously with ASA 1.3 Pundu Nabatndo POM. This is conducted together due to the two certification units are one company (PT Windu Nabatindo Lestari), so the documents related legal, social, environmental, CSR, SOP / work instructions and company policy are same. the difference from both certification units is related to the field implementation. in addition, every work agreement with an external party is made on behalf of PT Windu Nabatindo Lestari.

The scope of certification of PT Windu Nabatindo Lestari consist of one mill (Katari Agro Mill) and three estates (Katari Agro Estate, Pantai Mas Estate and Pelantaran Estate

The audit program is included as Appendix II. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to directly observe the sufficiency of implementation on site.

Team of auditor started their trip from Jakarta to Palangkaraya and continued to site on 22 August 2022. Once arrived, team auditor conducted Opening Meetings in the Meeting Room of Region office of PT Windu Nabatindo Lestari. Opening meeting attended by Area Controller, Estate manager, Mill Manager, Senior Assistant, the Assistant, the Head of Administration, Sustainability staff and the other related personnel.

During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. Before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.

Public Stakeholder Notification was made on MUTU Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders. Discussion was held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each discussion, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. The comments made by external stakeholders were also taken into account in the assessment.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix

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| | <p>1.</p> <p>Closing Meeting conducted in the region office of PT Windu Nabatindo Lestari on 27 August 2022. Closing meeting attended by Area Controller, Estate manager, Mill Manager, Senior Assistant, the Assistant, the Head of Administration, Sustainability staff and the other related personnel.</p> <p>Commonly, the audit activities went smoothly with good cooperation from the unit management. The presentation of documents is presented quite well by involving related personnel.</p> <p>Some opportunities for improvement of the results ASA 1.3 delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase ASA 1.2. Improvement of findings from main assesment findings were observed by auditors at this ASA 1.1 assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of ASA 1.1 report</p> <p>All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).</p> <p>The assessment program please find Appendix 2.</p> |
| 2.2.3 | Locations of Assessment |
| ASA -1.1 | <p>The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team auditor are:</p> <p>Katari Agro Mill – KAGM</p> <ul style="list-style-type: none"> • Security Post . Observation and interview with security related personnel understanding over the applicable SOP, the implementation of occupational health and safety, medical examination, trainings from company and worker welfare. • Weighbridge station. Observations and interviews related to workers welfare, training, FFB traceability and supply chain system. • Sorting Station. Observation of FFB sorting work practices according to SOPs, implementation of OHS and environmental aspects • Sterilizer Station. Observation of the FFB boiling process according to SOPs, implementation of OHS and environmental aspects • Station Threshing. Observation of FFB removal process according to the SOP, the application of OHS and environmental aspects • Press Station. Observation of the pulp compression process according to the SOP, the application of OHS and environmental aspects • Boiler Station. Observation of boiler work process according to SOP, implementation of OHS and environmental aspects • Engine Room Station. Observation of work processes in the Engine Room according to SOPs, implementation of OHS and environmental aspects • Clarification Station. Observation of the oil refining process according to SOP, implementation of OHS and environmental aspects • Mill Drainage. Observations mill effluent lines, sanitation mill and flow of leaching mill. • WWTP. Observation on WWTP, indication of waste overflow, OHS implementation, and interview with worker about worker welfare, OHS, and company's policies. • Solid Waste. Observation of the management of Solid waste consist of EFB, fiber and shell from the production process of mill. • WTP. Observations and interviews related to water management, recording of water use, health checks, PPE and waste management. • Empty bunch area. Field observations related to empty bunch managed for composting. • Reservoir. Field observations and interview related water source management, OHS, and environmental aspect. |

- **Laboratory.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Chemical warehouse.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Spare part warehouse and PPE stock.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Hazardous Waste Warehouse.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Workshop.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.
- **Fuel tank.** Observations and interviews related to operations, understanding of emergency response, OSH aspects and employment.

Katari Agro Estate – KAGE

- **Boundaries Pole No 044 and 045.** Observation the conditions and position of legal boundary.
- **Harvesting Block H49 Division 5.** Observation and interview with harvester related fruit ripeness, safe working practices and also worker welfare.
- **Harvesting, Block K49 Division 3, block I55 Division 4.** Technical observation of work according to SOP and implementation of OHS aspects
- **Pick Loses Fruits, Block K49 Division 3, block I55 Division 4.** Technical observation of work according to SOP and implementation of OHS aspects
- **Manuring, Block G45 Division 5.** Technical observation of work according to SOP and implementation of OHS aspects.
- **HCV Katari River Riparian Area, Block C51 division 1.** Observation the implementation of management in HCV of riparian area.
- **Land application, Block I48 division 2.** Observation for waste water management and nutrient cycle strategy.
- **Chemical Storage.** Observation and interview with worker related to OHS, environmental and worker welfare aspect.
- **Fertilizer Storage.** Observation and interview with worker related to OHS, environmental and worker welfare aspect.
- **Hazardous and Toxic Waste Storage.** Observation related to hazardous waste management, OHS and environmental aspect.

Pantai Mas Estate – PMSE

- **Boundaries Pole No 118 and 119.** Observation the conditions and position of legal boundary.
- **Generator House.** Interviews of working procedure, OHS, employment, and environmental (hazardous waste management).
- **Worker's housing complex, Division 2 & 3.** Observation and interview with residents about housing, sports, worship, clean water and electricity facilities, domestic waste management, and complaint mechanism.
- **BGA Harvesting System Division 2 and 3,** Observation related works tools for harvesting activity and OHS aspect
- **Daycare Division 2 and 3.** Observations and interviews related to the facilities provided to workers such as employee housing, clean water, daycares, school, employment and interview related complaint mechanism.
- **Arable Land (Occupation area) Block F30.** Observation related occupation area and potential land dispute
- **Landfill. Block C33.** Observations related to domestic waste management.
- **Fire Tower Monitoring Block H55,** Observation related emergency respond facilities and fire alert monitoring
- **HCV Cempaga River Riparian Area, Block D22 division 1.** Observation the implementation of management in HCV of riparian area.
- **Harvesting, Block B34, Division 2.** Observation and interview with work procedure, employment and OHS aspect.
- **Spraying Activities, Block H40, Division 4.** Observation and interview with work procedure, employment and OHS aspect.

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| | <ul style="list-style-type: none"> • Manuring Activities, Block G40, Division 4. Observation and interview with work procedure, employment and OHS aspect. • Central Clinic (Metro). Observation and interview with doctor and paramedic about first aid mechanism, medical waste management and work accident record monitoring. • Central Fertilizer Storage. Observation and interview related management of fertilizer. • Central Chemical Storage. Observation and interview related management of chemical. • Material Storage. Observation and interview related stock of PPE. • Firefighter Warehouse. Observation and interviews with employees related to training, provision of PPE, training, emergency response facilities. <p>Pelantaran Agro Estate – PAGE</p> <ul style="list-style-type: none"> • Boundaries Pole No 2, 3 and 5. Observation the conditions and position of legal boundary. • Generator House. Interviews of working procedure, OHS, employment, and environmental (hazardous waste management). • Worker's housing complex, Division 3. Observation and interview with residents about housing, sports, worship, clean water and electricity facilities, domestic waste management, and complaint mechanism. • Batu Keramat HCV area, block B06 Division 3. To see the management of the HCV area by the company • HCV Area Keruing River Blocks C1 and C2 Division 3. To see the management of the HCV area carried out by the company • BGA Harvesting System Division 3, Observation related works tools for harvesting activity and OHS aspect • Daycare Division 3. Observations and interviews related to the facilities provided to workers such as employee housing, clean water, daycares, school, employment and interview related complaint mechanism. • BGA Spraying System: Observation and interview about worker welfare, OHS implementation, and understanding of work procedure. • Harvesting, Block C01, Division III. Observation and interview with work procedure, employment and OHS aspect. • Manuring, Block F10, Division 3. Observation and interview with work procedure, employment and OHS aspect. • Fertilizer storage. Observation and interview related management of fertilizer. • Chemical storage. Observation and interview related management of chemical. • Material storage. Observation and interview related stock of PPE. • Workshop. Observation and interviews with employees related to management of hazardous waste and hazardous material, training, provision of PPE, training, emergency response facilities. • Schedule Waste Storage. Observation and interviews related to hazardous waste management, OHS implementation, employment and complaint mechanism. • Firefighter Warehouse. Observation and interviews with employees related to training, provision of PPE, training, emergency response facilities. |
| 2.3 | Stakeholder Consultation and Stakeholders Contacted |
| 2.3.1 | Summary of stakeholder consultation process. |
| ASA 1.1 | <p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for Katari Agro Mill PT Windu Nabatindo Lestari was held by:</p> <ul style="list-style-type: none"> • Public Notification on website Mutu International on 08 August 2022 • Public consultation with NGOs (by email) such as WALHI, WWF, and Sawit Watch on 15 August 2022 • Public consultation meeting with government institution on 23 August 2022 • Public consultation meeting with communities on 23 August 2022 • Public consultation meeting with internal stakeholders and contractor on 23 August 2022 <p>Numbers of input from stakeholders were clarified by PT Windu Nabatindo Lestari.</p> |
| 2.3.2 | Stakeholder contacted |
| | Please find appendix 1 |

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| 2.4 | Determining Next Assessment |
| | The next visit (ASA-1.2) will be conducted eight (8) months to twelve (12) months after date of annual license. |

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

MUTUAGUNG LESTARI has conducted an assessment of Katari Agro POM – PT Windu Nabatindo Lestari subsidiary of Bumitama Agro Limited operation consisting of one (1) mill and three (3) oil palm estates.

During the assessment, there were three (3) Nonconformity was assigned against Major Compliance Indicators; one (1) nonconformity were assigned against Minor Compliance Indicator; and two (2) opportunity for improvement were identified.

Further explanation of the non-conformities raised and corrective actions taken by the company are provided in section 3.5. The company has already prepared and implemented the corrective actions that had been reviewed and accepted by Auditors in form of documentation evidences e.g. (document record/photographic).

MUTUAGUNG LESTARI found that Katari Agro POM – PT Windu Nabatindo Lestari subsidiary of Bumitama Agro Limited complied with the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020

Therefore, MUTUAGUNG LESTARI Recommends RSPO Certification of compliance is continued.

| Ref Std. | VERIFICATION RESULT of MUTU-Certification | |
|---|---|--|
| PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY | | |
| 1.1 The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making. | | |
| 1.1.1 The company has types of documents and information that can be accessed by the public listed in the SOP of Communication No. BGA-SUST-SOP-09 Rev. 00 was approved by Regional Head 2 dated 08 th February 2017. In the procedure stated that documents that can be accessed by the public include: <ul style="list-style-type: none"> • Land Use Title, Environmental Permit, and Environmental Management and Monitoring Plan. • Company Policies and Manuals. • HSE and social improvement programs. • HCV documents and SIA documents. • Details of grievance and complaints • Summary of general reports on the results of certification assessments. • Etc. <p>The document contains a list of accessible information covering relevant legal, social and environmental aspects related to the sustainability system. This document includes land certificates, OSH plans, environmental and social impact plans and assessments, HCV documentation, pollution prevention and reduction plans, complaints, negotiation procedures, continuous improvement plans, public summary reports on certification assessments, and human rights policies. PT. WNL has shown documents related to mandatory reports that are carried out regularly and sent to government agencies, for example: Environment Management and Monitoring (<i>RKL-RPL</i>), Report of PT WNL for Semester 1 of 2022, POME & Hazardous waste management and monitoring quarterly 2 years 2022 submitted to Environment Agency of Kotawaringin Timur Regency on 1 August 2022.</p> <p>Based on interviews with local communities, local contractors, and internal stakeholders, it is known that the company has conducted socialization regarding the procedures for requesting information and has assigned a person in charge to respond to requests for</p> | | |

information. Each party also knows the types of general information that can be accessed. It was further explained that publicly accessible documents are specific documents for each operational unit.

1.1.2

The company has a list of documents that are publicly available. The types of information provided to the public are contained in the Document Master List, for example: land use title certificate, environment document, monitoring and management plan of environment, OHS document, HCV document, complaint document, and others. The list of documents that can be accessed by the public is available in bahasa.

Based on the results of document review and interviews with agencies, such as the Kotawaringin Timur Regency the Environment Service, Land Office and Manpower Office, it is known that the information presented by the certification unit has been presented in an appropriate language and can be accessed by the agency.

1.1.3

The Company has an Information Service SOP which is contained in procedure of Communication (WNL-SUST-SOP-09) ratified on 1 March 2018. The procedure informed that some documents relevant to RSPO Criteria is can be accessed by stakeholder. The objective of this procedure is to provide practical guidance for handling communications in the field of Occupational Safety, Health and Environmental Protection (OHS & environment) and RSPO both internally and with external parties with a maximum response of 15 days after information request letter received by certificate holder. The PIC appointed to take care of this matter is the CSR Staff.

Company has documented incoming letter from external stakeholder in "Incoming Letter Logbook". Based on that document, the letter mostly about assistance request and meeting invitation. Company also records the response of incoming letter, for example letter on January 07, 2022 from Plantation Agency Kalimantan Tengah Province related requests for CSR data from 2021 to 2022. The letter was responded by company on February 04, 2022 by gave the CSR report for period 2021 to Plantation Agency.

1.1.4

The Company has the procedure for communication which is written in Communication Procedure (SOP-WNL-KOM-01). The objective of this procedure is to provide practical guidance for handling communications in the field of Occupational Safety, Health and Environmental Protection (*K3L*) and RSPO both internally and with external parties with a maximum response of 15 days after information request letter received by certificate holder. The PIC appointed to take care of this matter is the CSR Staff. Base on interview with representative management is known the procedure included the document request mechanism receive via other media.

Records of communication with stakeholders are in minutes of meeting of regular/incidental meeting, as well as log book of communication. Based on consultation with stakeholders (agencies, villagers, contractors, labor union, gender committee, etc) it is known that the stakeholders have understood the mechanism and PIC of communication and consultation to the company. There are no obstacles in communicating with person in charge.

1.1.5

Based on the results of the verification of the stakeholder list document, updated on August 2, 2022, compiled by the CSR staff, it is known that there are several stakeholders, namely, District / Provincial Office 14 stakeholders, Muspika 5 stakeholders, Village Heads 9 stakeholders, community leaders 24 stakeholders, oil palm cooperatives 5 stakeholders, suppliers of stock 10 stakeholder, FFB suppliers 19 stakeholders, local contractor 3 stakeholders, NGOs 3 stakeholders, testing vendor and hazardous waste transporter 9 stakeholders, mass media 4 stakeholders, nearest company 5 stakeholders, schools 3 stakeholders, gender committees, and employee organizations.

Based on the results of document verification and interviews, the company already has information on stakeholders and all has been included in the list stakeholder period 2022.

Based on random sampling interviews by telephone of the list stakeholder phone number it is known that the information presented by the certification unit has been presented in an appropriate language and can be contacted by the auditor by list stakeholder phone number.

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| The PIC for consultation and communication with the community is CSR Officer. The PIC is assigned to accommodate the implementation of social impact analysis, responsible for top management for communication and consultation with stakeholders. | | |
| | Status: Comply | |
| 1.2 | | |
| The unit of certification commits to ethical conduct in all business operations and business transactions. | | |
| 1.2.1 | | |
| <p>The certification unit has Code of conduct No. BGA-COC-HC-333.1-R0, dated October 28, 2014. Code of conduct explain code of conduct principles, conflict of interest, bribery and illegal or unethical practices, entertainment and gifts, misuse of position, insider trading, confidentiality, restriction on solicitation, media relations, worker union, political and social activities, installation of illegal computer software, anti-money laundering, trade compliance & export controls and sanctions, and commitment to human rights.</p> <p>The certification unit shows documentation of socialization of policies and regulations that apply in unit certification to relevant stakeholders, some examples include:</p> <ol style="list-style-type: none"> Minutes of socialization on 10 March 2022 regarding Code of Conduct Policy to contractors and employees attended by 37 employees at estate office. The certification unit can show the documentation, attendance list and socialization materials during the audit. Minutes of socialization on 21 February 2022 regarding Code of Conduct Policy to estate and mill employees attended by 42 employees at estate office. The certification unit can show the documentation, attendance list and socialization materials during the audit <p>The certification unit shows examples of the implementation of the code of business ethics in terms of recruitment and labor contracts, for example: job vacancy information on January 03, 2022 which was submitted through each village representative to be further submitted to each of its residents, the selection process for prospective employees was carried out for 3 days from on 10-12 January 2022, and the announcement of the results of the recruitment of new employees on 14 January 2022 which was then followed by the preparation and signing of a work agreement.</p> | | |
| 1.2.2 | | |
| <p>The certification unit has code of conduct No. BGA-COC-HC-333.1-R0, dated October 28, 2014. This policy regulates about the guideline behavior for BGA worker, such as not allowed to accept and/ or give gifts, souvenirs, business meals or other facilities that can affect decision making in violation of applicable provisions in the certification unit. This policy is implemented in all operation unit, therefore the whistle blowing complaint channel is a system for monitoring the implementation of business ethics policies.</p> <p>The certification unit also has mechanism to monitor the compliance and implementation of the policy and overall ethical business through performance assessment. The Performance assessment was conducted to certification unit personnel (employees) or third party (contractors) regularly. The results of the performance assessment will deliver to the Administration Dept Head from each department.</p> <p>For contractors, the certification unit also carry out performance assessment when having a work agreement with the certification unit. The performance assessment was conducted after the work finished by the certification unit base on SOP of performance evaluation of contractors or suppliers. The performance assessment including implementation of the policy and ethical conduct by third party.</p> <p>Based on the interviews with mill and estate workers known that information was obtained that there was no charge to employees or deductions to employee wages. In addition, the average employee who enters the certification unit is done individually without going through the agent/ labour supplier.</p> <p>Based on the interviews with contractors (CV Catur Borneo Abadi), it is known that the mechanism has been socialized when the contract was made. Then, the informant also stated that the certification unit had evaluated compliance with applicable labour laws such as providing PPE for contractor workers, the absence of child labour, protection of contractor workers through the <i>BPJS</i> program, etc. This is in line with the procedure which explains the evaluation of sustainable plantation management which is carried out at least once a year</p> | | |
| | Status: Comply | |

PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS
2.1

There is compliance with all applicable local, national and ratified international laws and regulations.

2.1.1

The company has list of regulations of 2021 that includes local regulations and national regulation updated annually. List of laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment. Some examples of regulations compliance that have been done such as:

Land Legality

The company shown evidences over its compliance toward the applicable regulation related to the aspects of land legality (HGU and IUP), As for the land cultivation permit, PT WNL has owned the Plantation Business Permit, which was issued by the Regent of Kotawaringin Timur on 17 May 2004 (No.525.26/151/V/EKBANG/2004) for the Oil Palm Plantation area of 17,500 Ha and its Processing Mill, more over Katari Agro Mill has Plantation Business Permit from the Regent of Kotawaringin Timur (No 508/003/IUP-P/EK.SDA/I/2014) with mill Processing facility with capacity 45 MT/Hour until 90 MT/hours.

Environmental Aspects

- Environmental permit in the form of Environmental Impact Analysis (ANDAL 2008) document number 16/komisi-kotim/VI/2008 which was ratified on June 28, 2008 for the scope of HGU with an area of 9,616.28 Ha and a Palm Oil Mill with a Capacity of 90 Ton FFB/hour.
- Environmental permit based on the Decree of the Regent of Kotawaringin Timur Number 188.45/297/HUK-BLH/2013 dated June 26, 2013. The permit refers to the UKL/UPL document for Pelataran Agro Estate covering an area of 1,934.58 Ha in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/27 /RKM/UKL-UPL/BLH/V/2013 dated 22 May 2013.
- Environmental permit based on the Decree of the Kotawaringin Timur Regent No. 188.45/298/HUK-BLH/2013 dated June 26, 2013. The permit refers to the UKL/UPL document of Katari Agro Mill covering an area of 13.55 Ha with a capacity of 90-ton FFB/hour in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/31/RHM /UKL-UPL/BLH/2013 dated 26 June 2013.
- Permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/042/EK.SDA-DLH/I/2017 which was legalized on January 24, 2017 and is valid for 5 years. Based on the results of the verification of the Land Application permit document, the permit expires on January 24, 2022. In this regard, the company shows the progress document for processing the land application permit, which is in accordance with the letter from the Environmental Agency dated June 6, 2022 No.660/30/DLH-TL/ 2022 regarding the direction for the extension of PT WNL's land application permit, based on the directive it is explained that the land application permit is still valid if there are no changes operational activities.
- Permit for utilization of water resources Based on the Decree of the Minister of PUPR (Public Works and Public Housing) Number 132/KPTS/M/2021 which was ratified on February 9, 2021, and is valid for 5 years.
- Permit for temporary storage and/or utilization of hazardous and toxic waste which is valid for 6 hazardous waste storage warehouses within the scope of PT WNL. Permit based on the Decree of the Head of the PMPTSP Office of Kotawaringin Timur Regency Number 018/DPMTSP-PT/LB3/III/2020 which was ratified on March 2, 2020.
- Decree of the Head of Investment and One Stop Services of Kotawaringin Timur Regency number 027/DPMTSP-PT/IPLC/III/2021 concerning Permit for disposal domestic liquid waste PT WNL dated 21 Maret 2021, the permit is valid for 5 years

Employment Aspect

- Employee wages have been referred to the Decree of the Governor of Central Kalimantan No. 188.44/445/2021 concerning the 2022 Regency Minimum Wage. The decree stipulated the minimum wage for plantation and the processing sector with a value of IDR 3,014,732.66
- The certification unit has implemented a structure and scale of employee wages based on years of service and work assessment of each employee.
- Company Regulation for the period 2021-2023 which has been ratified based on the Decree of the Head of the Manpower and Transmigration Office of Kotawaringin Timur Regency.

OHS Aspects

The company in general has complied with OHS regulation, including:

- Occupational Health and Safety Committee (P2K3): has a P2K3 organizational structure and emergency response that has been

approved by the *Dinas Tenaga Kerja Kabupaten Kota Waringin Timur*, has a P2K3 program, organizes Occupational Health and Safety training programs, quarterly P2K3 reports, has procedures related to Health, Security and environment (OHS) and Emergency Response, etc.

- Provision of Personal Protective Equipment (PPE) from the company for all workers and regulate the use of PPE according to the type of work based on the pre-determined HIRAC. Provision of PPE from the company for all workers and regulate the use of PPE according to the type of work based on the pre-determined HIRAC.
- Conduct a general medical check-up (Medical Check Up) every year for all workers and special examinations (cholinesterase, spirometry and audiometry) according to the level of risk / danger for a particular job.
- Giving Insurance and social security facilities for all workers.
- Conduct an internal audit of the Occupational Health & Safety Management System.

Best Management Aspects

- Using oil palm seeds from seed-producing companies that are recognized and certified by the authorized agency
- Have a policy to stop the use of paraquat herbicide and no use of paraquat herbicide was found.

2.1.2

Procedure of legal requirement which presented in document No: SUST-WNL-LAW-53, dated 1 March 2018 mentioned that sustainability officer has responsibility to arranged and monitored legal related laws and/or regulation. Internal audit of regulations compliance is conducted annually as example on 7 June 2021. The procedure mentioned that in order to monitor and update of laws and/or regulations, the sustainability officer required to actively check and make coordination with Government Agencies or Institutions.

The implementation of this procedure is the issuance of a law register document containing regulations that must be fulfilled and relevant to the company's operational activities, including for third parties working with the company (contractors). The law register is divided into several aspects, namely: Occupational safety and health, the environment, employment, and plantations. To ensure whether there are additions and subtractions to relevant regulations, a review is conducted every once a year with the latest updated on 10 January 2022. Company have shown list of updated regulation related to the field of worker welfare aspect are

- Government regulations No. 35 of 2021 concerning Specific Time Work Agreements, outsourcing, working hours, rest periods, and layoffs
- Government regulations No 36 of 2021 concerning Wages

To ensure compliance with the Company and third-party laws in the Company, routine monitoring is carried out once a year by means of compliance audit / internal audit. The last internal audit for RSPO and SCCS was conducted on 05 – 07 July 2022. In addition to going through a compliance audit / internal audit, the company conducts monitoring and evaluation of third parties (contractors) through contractor evaluation activities which are conducted at least once a year. The types of evaluations carried out include contract compliance, contractor quality and performance, accuracy of work completion, compliance with labor regulations, OHS, housekeeping and the environment. The unit of certification can present evaluation for contractors on behalf PT Catur Borneo Abdi in 18 August 2022

2.1.3

Procedure of legal boundary poles monitoring and maintenance is presented in document No. WNL-GIS-SOP-01, dated 27 July 2017. Procedure mentioned that maintenance was carried out by division assistant, Geographic Information System staff, Estate Manager and Legal Manager. Monitoring the boundaries of the HGU is done every 4 months.

Based on documents verifications list of coordinates from National Land Agency Kotawaringin Timur Regency for HGU No 24 obtained is known if there are 34 boundaries poles in Pantai Mas Estate, 41 Boundaries Poles in Katari Estate and 66 Boundaries Pole in Pelantaran Estate. Monitoring boundaries poles done in 2022 was done in March and July 2022 with the result all boundaries' stone are in good conditions. During assessment auditor verifies the 7 Poles in katari Agro Estate, Pelantaran and Pantai Mas Estate (Pole No 118, 119 (PMSE), 02, 03, 05 (PAGE) , 044 and 045 KAGE). Field verifications done by using GPS tool. Based on field observations its know if it was clearly the sighted poles are in well maintained and appropriate with coordinate points.

Status: Comply

2.2

All contractors providing operational service and supplying labour, and Fresh Fruit Bunch (FFB), comply with relevant legal requirements.

2.2.1

List of contractors is presented in document “*Daftar Kontraktor dan Pemasok TBS*” that updated on 31 January 2022, which informs stakeholder category, name of PIC, relation, address and contact number. Currently, unit of certification has 22 contractors/ suppliers. Based on document verification show that the number of FFB supplier and contractor is in accordance with the list of stakeholders where the number of FFB supplier and contractor are 12 stakeholders which also includes hazardous waste transporting and machine maintenance contractors at the mill.

2.2.2

Based on verification to several work agreements, for example with CPO transporter PT Surya Mentaya Jaya, such as through agreement No. 002/WNL/SPK/IV/2022 dated 1 April 2022 and Agreement No. 012/WBL/SPK/IV/2022 dated 01 April 2022 with PT Catur Borneo Abadi, it was known that several clauses related to regulation compliance, as follows:

- Implementation of sustainability certification system.
- Personal protective equipments (PPE).
- Prohibition on hazardous material disposal.
- Manpower protection.
- Law puruance and human rights.

Monitoring of law or regulation pursuance by contractors is presented in document of evaluation of contractor and form of evaluation and contractor. Sighted contractors evaluation dated 2 July 2022.

Based on the verification of employee salary slip documents period of July 2022 for PT Surya Mentaya Jaya and PT Catur Borneo Indah, it is known that each employee has received wages in accordance with applicable regulations, for example, employees with initial AG receive wages with a value of IDR 3,520,000.

2.2.3

Based on verification to several work agreements with CPO dan PK Transporter, for example through agreement No. 002/WNL/SPK/IV/2022 dated 1 April 2022 with PT Surya Mentaya Jaya and No. 012/WBL/SPK/IV/2022 dated 01 April 2022 with PT Catur Borneo Abadi, it was known that clauses of dissallowing child, forced and trafficked labor has been explained in the agreement

The certification unit showed that each work agreement between the certification unit and the contractor/ FFB supplier, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors. Some of these obligations are related to anti bribery, anti-corruption, anti-forced and trafficked labor. To ensure compliance with these clauses, certification unit always requests the requirements for the completeness before the contractor does work.

Based on interview with both suppliers as mentioned above, it was known that socialization towards pursuance regulation on safety and manpower has delivered during contract agreement.

Status: Comply

2.3

All FFB supplies from outside of the unit of certification are from legal sources.

2.3.1

Katari Agro Mill accepting FFB from own estate under scope under certification and other estate or company subsidiary of Bumitama Agri Ltd. FFB Sources of Katari Agro Mill originally from:

- Certified FFB originating from own plantations in the certification area, namely Katari Agro Estate, Pelantaran Agro Estate and Pantai Mas Estate.
- Uncertified FFB originating from their own plantations but outside the scope of the Katari Agro Mill certification, areas outside the scope of the certification are within the management scope of PT Fajar Bumi Nabati
- Uncertified FFB originating from other plantations but still in the BGA Group, namely Huma Betang Estate and Keruing Raya Estate
- Scheme smallholders of PT Windu Nabatindo Lestari (Pantai Harapan Estate)

2.3.2

The unit of certification does not receive FFB indirectly, Katari Agro Mill accepting FFB from own estate under scope under certification and other estate or company subsidiary of Bumitama Agri Ltd.

Status: Comply

PRINCIPLE #3 OPTIMISE PRODUCTIVITY, EFFICIENCY, POSITIVE IMPACTS AND RESILIENCE

3.1

There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1

The company shows a record of long-term planning in the 5 Years Financial Projection document of PT Windu Nabatindo Lestari, Katari Agro Mill 2020-2025 which is approved by the Head Administration. The document contains plantation business information including projected production of FFB, CPO, Kernel Oil, projections of CPO and Kernel extraction, CPO prices, kernel prices, FFB purchases from plasma and also from external parties.

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------------|---------|---------|---------|---------|---------|---------|
| Production (ton) | 306,447 | 321,769 | 331,422 | 341,365 | 351,606 | 362,154 |
| CPO (ton) | 75,079 | 80,442 | 82,855 | 85,341 | 87,901 | 90,538 |
| OER (%) | 24.5 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 |
| PK (ton) | 16,940 | 14,801 | 15,245 | 15,703 | 16,174 | 16,659 |
| KER (%) | 4.5 | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 |
| CPO Price (Rp/Kg) | 7,560 | 7,560 | 7,560 | 7,560 | 7,560 | 7,560 |
| PK Price (Rp/Kg) | 6,481 | 6,481 | 6,481 | 6,481 | 6,481 | 6,481 |
| FFB Plasma Price (Rp/Kg) | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 |
| FFB Price external (Rp/Kg) | 1,627 | 1,627 | 1,627 | 1,627 | 1,627 | 1,627 |

Based on the description above, it is concluded that the company already has a long-term planning document that includes the feasibility of a jointly developed business for plasma farmers through the purchase of FFB from plasma farmers.

3.1.2

Based on the results of the study of the company's long-term plan document (2021 – 2025) as well as interviews with company management, it is known that the company does not have a replanting plan for the next 5 years. Based on the company's area statement document, KAGE, PAGE, PMSE have a planting year of 2003 – 2014, so there is no replanting plan for the next 5 years.

3.1.3

The company shows the recording of the management review implementation to conduct periodic evaluations contained in the Minutes of the RSPO – SCCS Management Review Meeting PT WNL (Katari Agro Mill and Pundu Nabatindo Mill) which was ratified on August 18, 2021 by the Regional Head Pundu. In the Minutes of the Results of the Management Review Meeting there are topics of problems discussed, corrective & preventive actions, PIC, Target Date, status. Some of the topics discussed in the Management Review Meeting Results document include the follow-up to the Previous Management Review, External and Internal Audit Results, status of corrective & preventive actions, Process performance & product conformity, feedback from customers, Complaints from stakeholders, performance of external FFB suppliers, Performance contractors, environmental monitoring management, peatland management, Review of HCV Management Plan 2021/2022, program to increase understanding of smallholder/independent farmers, replanting program, and implementation of Social Management Matrix.

Status: Comply

3.2

The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

3.2.1

The company shows evidence of implementation for continuous improvement. of which are shown as follows:

- Records of the implementation of management reviews to conduct periodic evaluations contained in the Minutes of the RSPO – SCCS Management Review Meeting PT WNL (Katari Agro Mill and Pundu Nabatindo Mill) which were ratified on 18 August 2021 by the Regional Head Pundu. In the Minutes of the Results of the Management Review Meeting there are topics of problems

discussed, corrective & preventive actions, PIC, Target Date, status. Some of the topics discussed in the Management Review Meeting Results document include the follow-up to the Previous Management Review, External and Internal Audit Results, status of corrective & preventive actions, Process performance & product conformity, feedback from customers, Complaints from stakeholders, performance of external FFB suppliers, Performance contractors, environmental monitoring management, peatland management, Review of HCV Management Plan 2021/2022, program to increase understanding of smallholder/independent farmers, replanting program, and implementation of Social Management Matrix.

- Records of the results of PT WNL's RSPO internal audit conducted on 5 – 7 July 2022. with eleven non-conformities. Then the document of proof of improvement against the non-conformance is also shown, all non-conformities have been fulfilled on August 8, 2022
- KAGM Quality Management Report No. 02/MEMO/BGA-MQA2/VII/2022 on 11 July 2022, which discusses process performance, intermediate results, and end results.

Environmental Aspects:

- EFB Management on composting station
- Maximize the use of renewable fuels.
- Enrichment and maintenance of woody plants in river border areas.
- Implementation of monitoring and monitoring of EIA in semester 2 of 2021 and semester 1 of 2022 in accordance with the monitoring and management matrix owned and reporting it to the relevant agencies.
- Record the use of GHG sources and Perform GHG calculations using the RSPO GHG. explained in more detail in indicator 7.10.1.
- Management of HCV areas by monitoring, enrichment and periodic socialization to the surrounding community.

BMP Aspects:

improving the quality of the BGA Harvesting System, improving the quality of the BGA Manuring System and improving the quality of the BGA Ground System.

3.2.2

Based on document verification, for The RSPO metric template (version 2.1) known annual data 12-month period use on year 2021 for schedule reporting annual data social and environmental, OHS as well as included monitoring data of water consumption, management and monitoring HCV. Based on documents verifications and interview with managements it was known the data that presented on metric template are in accordance with supporting data

Status: Comply

3.3

Operating procedures are appropriately documented, consistently implemented and monitored.

3.3.1

The company shows the recorded SOP for Plant Cultivation contained in the Standard Operational Procedure (Oil Palm Agronomy) document which was approved by the Director on 27 May 2011, consisting of 3 volumes, namely:

- BGAAGRKS-SOP-01 Jilid 1: *Pembibitan* (SOP-01), *Persiapan Lahan* (SOP-02), *Pembuatan dan Perawatan Jalan dan Jembatan* (SOP-03), *Pembuatan dan Pemeliharaan Parit* (SOP-04), *Konservasi Tanah dan Air* (SOP-05), *Penanaman Kacangan* (SOP-06), *Penanaman Kelapa Sawit* (SOP-07).
- BGAAGRKS-SOP-01 Jilid 2: *Pengendalian Gulma* (BGAAGRKS-SOP-08), *Pemupukan* (BGAAGRKS-SOP-09), *Pengendalian Hama dan Penyakit* (BGAAGRKS-SOP-10).
- BGAAGRKS-SOP-I Jilid 3: *Kastrasi dan Manajemen Kanopi* (BGAAGRKS-SOP-11), *Sensus Pokok dan Produksi* (SOP-12), *Panen* (SOP-13), *Pengelolaan Pesticida* (SOP-14), *Pengelolaan Transport* (SOP-15), *Pengelolaan Lahan Marginal* (SOP-16), *Peremajaan* (SOP-17).

The Company also has a Standard Operating Procedure for processing plantation products in the Factory Operational Control document (BGA-SOP-KMB22-RO), approved on September 25, 2012 by the Area Controller. The document contains general and operational requirements for each processing station as well as procedures for the laboratory.

The company's procedures have covered all processes of the main activities from land clearing to the transportation of FFB and for

mills from fruit reception to CPO despatch. These procedures are also available in the respective units and are written in Indonesian.

The results of interviews with harvesting, spraying, fertilizing workers and operators at the Mill it was found that these workers understood and were able to describe the SOPs for their respective jobs.

3.3.2

The company shows a record of the mechanism to check the consistent implementation of procedures contained in the SOP Internal Audit No. WNL-SUST-SOP-35, the document explains that the scope of supervision carried out by Internal Audit includes audits of RSPO – SCCS, RSP, ISPO, ISO 9001, ISO 14001, OHSAS 18001 in PT WNL's operating unit. The implementation of each audit is at least once a year or carried out based on the status of the interest of the area to be audited. The results of the internal audit will then be discussed in the management review meeting according to the procedures for the Management Review Meeting. The company also has a Quality Assurance division, which is tasked with conducting monthly checks on the quality of operational work both at the Mill and at the Estates.

3.3.3

The company shows monitoring and follow-up records to check the consistent implementation of procedures, for example:

- Records of the implementation of management reviews to conduct periodic evaluations contained in the Minutes of the RSPO – SCCS Management Review Meeting PT WNL (Katari Agro Mill and Pundu Nabatindo Mill) which were ratified on 18 August 2021 by the Regional Head Pundu. In the Minutes of the Results of the Management Review Meeting there are topics of problems discussed, corrective & preventive actions, PIC, Targeted Date, status. Some of the topics discussed in the Management Review Meeting Results document include the follow-up to the Previous Management Review, External and Internal Audit Results, status of corrective & preventive actions, Process performance & product conformity, feedback from customers, Complaints from stakeholders, performance of external FFB suppliers, Performance contractors, environmental monitoring management, peatland management, Review of HCV Management Plan 2021/2022, program to increase understanding of smallholder/independent farmers, replanting program, and implementation of Social Management Matrix.
- Records of the results of PT WNL's RSPO internal audit conducted on 5 – 7 July 2022. with eleven non-conformities. Then the document of proof of improvement against the non-conformance is also shown, all non-conformities have been fulfilled on August 8, 2022
- KAGM Quality Management Report No. 02/MEMO/BGA-MQA2/VII/2022 on 11 July 2022, which discusses process performance, intermediate results, and end results.

Based on the description above, it is explained that the company has a system that ensures the consistency of SOP implementation and follow-up monitoring is preserved and available.

Status: Comply

3.4

A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.

3.4.1

The certification unit has several documents related to social and environmental impact assessments which are carried out independently and in a participatory manner, involving affected stakeholders. The document covers the pre-construction activities, the operation stage and the post-operation stage. Some of the documents held by the certification unit include:

Environmental Impact Assessment (EIA)

The company already has an environmental impact analysis contained in several documents, including:

- Environmental Impact Analysis Document (ANDAL 2008) number 16/komisi-kotim/VI/2008 which was ratified on June 28, 2008 for the scope of HGU with an area of 9,616.28 Ha and a Palm Oil Mill with a Capacity of 90 Ton FFB/Hour.
- UKL/UPL documents for Pelantaran Agro Estate covering an area of 1,934.58 Ha in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/27/RKM/UKL-UPL/BLH/V/2013 dated 22 May 2013.
- The Katari Agro Mill UKL/UPL document covering an area of 13.55 Ha with a capacity of 90-ton FFB/hour in accordance with the Decree of the BLH of Kotawaringin Timur Regency Number 660/31/RHM/UKL-UPL/BLH/2013 dated 26 June 2013.

Aspects that need to be managed in the document metrics include:

| AMDAL 2008 (PT WNL) | UKL-UPL 2013 (Pelantaran Agro Estate) | UKL-UPL 2013 (Katari Agro Mill) |
|---|--|--|
| <ul style="list-style-type: none"> • Soil properties (fertility) • Surface water quality • Abundance of benthos • Population number and distribution • Job and business opportunities • Income level and public unrest • Potential accidents and disease transmission. | <ul style="list-style-type: none"> • Work accident • Water quality • B3 waste • Community anxiety • Air quality • Noise and Public Health. | <ul style="list-style-type: none"> • Public perception of increasing workforce • Increased work accidents • Air quality & noise reduction • Water pollution • Solid waste pollution • WTP clean water • Pollution of water & soil and Utilization of waste water on the ground. |

As a form of social management, the company has developed/compiled by involving independent parties in conducting social impact assessments related to the company's operational activities. The first social impact assessment was carried out by the Bogor Agricultural Institute on July 26, 2010 to August 6, 2010. As an effort to improve and pay attention to the latest situation, the company will carry out a Social Impact Review and Update, due to the dynamic social situation and the seriousness of the company to build and maintain the company's sustainability.

The indirect data collection is in the form of evidence, notes, archives or published historical reports as well as references in the form of AMDAL, HCV documents, local government literature, notes on CSR implementation and others. The aspects of the assessment are Economic Life (Natural Potential, Livelihoods, Local Economy, Food Security, Vulnerable Groups, Company Contribution, Plasma Plantation Development) and Social and Cultural aspect. Meanwhile, another secondary data is obtained indirectly through intermediary media in the form of published evidence, records, archives, or historical reports. Retrieval of secondary data through literature studies. Secondary data is obtained from related units in order to document impact management as well as additional data from relevant affected parties. The reading material used is documentation of the implementation of impact management, internal company data, correspondence between the company and affected parties, and so on. Secondary data is also obtained from parties that are not directly related, such as sub-district data or news or pages from the media.

The company has also conducted a Update social Impact Assessment (SIA) for Palm Oil Plantations and Mills within the scope of PT. Windu Nabatindo Lestari and carried out by Lingkar Komunitas Sawit (LINKS) that start in December 2018 and finish in June 2020. the scope of the SIA study is not carried out per unit but the company's overall scope. The methodology used is a qualitative approach and primary and secondary data collection, with the coverage of the study areas, namely Pundu Village, Bukit Batu Village, Pelantaran Village, Sei Ubar Mandiri Village, Keruing Village, Village Harapan Beach, Sudan Village and Bukit Raya Village. The number of external respondents who took part in the activity was 70 participants consisting of village officials, community leaders, managers of oil palm cooperatives, farmers, trade unions, employees and residents of employee cottages. Internal respondents was 108 participants include management, staff and employees. The SIA review includes:

External

- Tenure conflict.
- Provide information to owners of enclave land in land use tittle (*HGU*)
- Free prior and informed consent (FPIC)
- Improving communication with stakeholders
- Increase human resource capacity
- Job opportunity information.
- Improving community economic empowerment and food security
- Improving the quality of education for the nearest community
- Improving the health quality of the nearest community
- Improving the management and strengthening of plasma institutions.
- Increase the productivity of plasma plantation production

Internal

- Reforming the labor system
- Improve employee housing facilities
- Education on waste sorting and disposal

- Improving public facility services
- Strengthening the institutional gender committee and employee cooperative
- Increase knowledge of SOP and OHS.

The significant positive impact is felt, namely the facilities for PT WNL employees that have been fulfilled, as well as regarding wages that are paid on time. In PT WNL, there is a Workers' Union that functions as a bridge between employees and the company so that if there are complaints, they can be immediately followed up. In the following period, this impact can be maintained and enhanced through good communication between the company and employees.

3.4.2

Based on the results of document verification, it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented, for example, the implementation of environmental management for important impacts of air quality by installing dust collectors, increasing the height of the Mill chimney and revegetation around the Mill. The company has also evaluated for each significant impact monitoring parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on the results of the evaluation, it is known that all parameters are still appropriate by the related Quality Standards, and there is no indication of contamination.

The implementation of environmental management has been carried out in accordance with all RKL-RPL documents and Environmental Permits owned by the company. The certification unit makes 3 RKL-RPL reports because the scope of the Katari Agro Mill certification has 3 UKL-UPL matrices. The environmental management report is carried out every 6 months and submitted to the relevant agency, namely the Environmental Service of Kotawaringin Timur Regency, the last report was carried out on August 11, 2022 for the RKL-RPL Report for Semester 1 of 2022. Based on the report on the implementation of the RKL-RPL in the semester 1 of 2022, it is known there is no negative impact caused by the unit of certification, such as all factory waste quality testing which is carried out periodically and in accordance with the quality standard set by the government.

Meanwhile, the social impact monitoring and management plan has been managed and monitored through the SIA Management and Monitoring Plan for 2021 and 2022 based on the results of the 2018 SIA study. Identification of the needs of the surrounding community is carried out by attending the Village Level Deliberation. The results of the identification of social aspects include social, economic, environmental, land ownership, socio-cultural aspects, employment, stakeholder aspects, aspects of general conditions and characteristics of the surrounding community such as geographical conditions around plantations, general conditions of the village environment (health level, population, education, health, economy, agriculture). All aspects have been identified. The document also describes in detail the conditions and characteristics of the community, strategic issues, employment issues and stakeholder relations, company impacts, social impact management, conclusions and recommendations. Participatory recording in the form of attendance lists shows that the SIA study has involved the surrounding community. The SIA management plan is submitted to each unit with a clear PIC and timeline and is made annually. Each unit has monitoring indicators, monitoring methods, PIC, and frequency of activities set out in their framework. In addition to these programs, the company also provides budget/cost estimates for the implementation of each of these programs. These programs are structured according to the identification of the needs of the surrounding community.

Based on interview with stakeholders (Labor Union, Gender Committee, Pelantaran Village, Pantai Harapan village and hamlet Katari), known that SEIA conducted in participatory manner. Those assessments have identified the positive and negative impacts for internal and external stakeholder, as well as biodiversity, caused by company's operational activities, among others in aspects of livelihood, health, land tenure, employment, education, economy, social, cultural and religious, etc. Based on document review, and stakeholder consultation, known that the SEIA documents has covered all operational area and impacts of its activities.

The social impact management and monitoring plan has been developed with the participation of widely affected stakeholders so that there are several identified, such as: grievance internal & external, social conflict, land tenurial and community satisfaction.

Several representative issues have been covered in the Management and Monitoring implementation report period 2021, such as the absorption of local workers, land fire and land ownership.

Based on the results of document verification and interviews with relevant stakeholders (Local eldef of the Sub-district Cempaga Hulu, Pantai Harapan village, Pelantaran village and Katari village), the participants for SIA adequately compare their operational activities.

3.4.3

PT WNL environmental management and monitoring activities are contained in the semi-annual environmental management and monitoring implementation reports that have been reported to the relevant agencies. For example, reports on the implementation and management of the environment for the period of semester 1 of 2022 have been reported to the government with evidence shown as follows, for example minutes documents Number 56/EXT/Sust./WNL/VIII/2022 dated 11 August 2022 to environmental agency Kotawaringin Timur Regency and Kalimantan Tengah Province.

Based on the document of the Environmental Management and Monitoring Plan of PT. WNL, which has been prepared previously, there the significant impacts that are managed and monitored, namely:

- Work accident
- Water quality
- hazardous waste
- Community anxiety
- Air quality
- Noise and Public Health.
- Public perception of increasing workforce
- Increased work accidents
- Air quality & noise reduction
- Water pollution
- Solid waste pollution
- WTP clean water
- Pollution of water & soil and Utilization of waste water on the ground.

The company is consistently done the environmental management and monitoring as outlined in the Report of the Environmental Management and Monitoring per the sixth month regularly. This report described the realization of monitoring and management of the environment in accordance with environmental parameters in the RKL/RPL base on document verification semester 2 year 2021 dan semester 1 year 2022 no negative effect arising from the monitoring result. Public consultation with the Environmental agency of Kotawaringin Timur indicates that the company has made environmental management and there is no issue of pollution caused by the company's operational activities.

The impact identified in SIA has been managed and monitored through SIA Management and Monitoring Plan for PT WNL. The plan describes monitoring indicator, monitoring method, PIC and frequency. The compiled based on the results of reviews of management plan on 4 January 2021, which conducted in a participatory manner for example Local eldef of the Sub-district Cempaga Hulu, Pantai Harapan village, Pelantaran village, Katari village, Harapan Abadi Cooperative, LKS Bipartite of Region 3, Gender committee of KAGM & PMSE and Local Contractor. The SIA Management and Monitoring implementation on 2021 has been evaluated and updated, document namely "public consultation of social management plan" on 18 to 19 January 2021.

Regarding the social management and monitoring plan owned by the company, the company has carried out a review that is carried out every two years and monitoring every year the last November 2021 the company carried out a review of impact management for the period 2020 - 2021 and the development of a social management plan for the period 2020 - 2023, in which the process was participatory by involving relevant stakeholders.

Based on the results of the study of the document, the company distributes mapping of external stakeholders by paying attention to women, migrants, local residents, youth leaders, contractors and for internal stakeholders by taking into account the wider representation of workers such as local workers, layoffs of employees, migrants, land compensation, women and new workers.

The companies has been develop a comprehensive social management and monitoring plan by integrating between sections/departments covering all impacts and representative samples of the parties established.

Based on an interview via telephone with the Village Head of the village Pelantaran, Katari village and Pantai Harapan Village known that SIA, management and monitoring plan has been conducted in an involved manner with affected Village with a Forum Group Discussion (FGD) and no issue raised by the community.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The certification unit already has Company Regulations that have been ratified by the relevant manpower office based on the decree of the head of the manpower office No. 169 dated 10 September 2021. The Company Regulation regulates the terms and conditions of employee employment, including the regulation of recruitment requirements, working hours, wages, social security, leave, termination of employment, work rules and discipline, rules for the process dispute resolution, and other provisions. This Company Regulation has also been socialized to all estate and mill employees on January 10, 2022.

In addition, the certification unit also has an Employee Recruitment SOP which explains the procedures for the recruitment process including job requests based on workforce planning, job vacancies notification, pre-selection and selection process, job interview and fitness, health checks, job offers, hiring decisions and employment agreements

Regarding employee performance appraisal, it is regulated in certification unit policy which is the certification unit's right to improve the quality and productivity of existing human resources by giving awards to employees who excel. Employee promotions are determined according to the results of the work performance assessment and in the interest of the certification unit's strategy and employee career development with the following criteria: having dedication and loyalty in their field of duty, working based on the system and method as well as the stipulated conditions, having the ability to always try to improve abilities and performance and always work with a healthy and dynamic code of ethics.

3.5.2

The certification unit shows the implementation documents for the 2022 employment procedure as follows:

- New employee acceptance document with the initials KM on May 2, 2022. The employee acceptance document consists of a job application letter, identity card, family card, latest education certificate, and a certificate of good health from the company doctor.
- Employee Performance Assessment for the 2021 period for employees with the initials PK. Based on the results of the assessment, employees get a score of 95.4 with a record that employee has the potential to be promoted to a higher position in the following year.
- Personnel Action Report Transfers for employees with the initials TB with *PTH* group from KAGM to KAGE units dated November 15, 2021. It was further explained that employee transfers were carried out on the basis of the company's operational needs.
- Employee pension document with the initials SL which consists of the identity of the retired employee, approval of the compensation application which was approved on 28 June 2022, a collective agreement regarding employee severance pay on 29 July 2022 and proof of employee severance pay on 08 August 2022.

Based on the above, it is known that the certification unit has good documentation regarding the implementation of labor procedures.

| |
|----------------|
| Status: Comply |
|----------------|

3.6

An Occupational Health and Safety (H&S) plan is documented, effectively communicated and implemented.

3.6.1

The company shows the results of risk identification for the 2022 period which have been approved by the Regional Head which explains the Job, Hazard, Risk (Effect), Risk Control and PIC. The activities identified have included all Estate and Mill activities that exist in PT WNL.

Examples of HIRAC in Estates include Harvesting Activities with sub-activities of cutting fruit, potentially being injured by falling fruit and falling litter, current control measures are in the form of safety briefings on safe harvesting methods and using a safe (helmet). Examples of HIRAC at the Mill include working in the stew area which has an impact on respiratory problems and work comfort, the current controls are in the form of preventive maintenance, closing all conveyors, using masks and gloves, implementing MCU regularly. HIRAC was socialized to all workers on April 19, 2022 in the form of posting warnings, briefing before work, and other socializations.

Based on field observations and document review, it was found that unsafety conditions had not yet been identified, namely:

- There is a barbed wire fence around the KAGE Fertilizer Warehouse area
- The condition of the fence at Katari Mill is leaning and some have fallen down

- There is a limiting condition at the boiler station in a damaged condition

This can be an opportunity for improvement for the company to identify the hazards of the unsafety condition (OFI).

3.6.2

PT WNL unit Katari Agro (Plantation and Mill) has environmental and protection OHS programs and realizations, such as:

- MSDS socialization in March 2022
- B3/LB3 management in May 2022
- Fire handling in April 2022.
- Socialization of HIRAC & PPE in March 2022
- Training on the use of materials pesticides in May 2022.
- OHS training with a valid license, such as: training for steam aircraft operator class 1 (3 operators), training for lift and transport aircraft operators (2 operator), OHS electricians.
- OHS inspections, such as:
 - Monthly PPE inspections
 - Periodic inspections of tools and machines at the Mill every two years, testing carried out in October 2020 by the relevant agencies with the results of compliance levels being met.
 - Conducting testing and controlling vibration at several stations in the Mill (Boiler station, thresher station, sterilizer station, engine room, kernel station) which was carried out on April 16, 2022 by PT Sucofindo, with the result of The vibration within non destructive Impact zone.
 - Employee medical check-up carried out in Augustus 2022.

The OHS work program is evaluated every month through regular OHS committee meetings, which include Issue, action plan, current status, action taken by and target date, for example contained in the OHS committee quarterly report, recap of discussions at the OHS committee meeting in April – June 2022, among others related to:

- Work accidents in January – June 2022, by emphasizing the application of HIRAC and continuous PPE discipline.
- Occupational Health and Safety, by already conducting socialization about OHS
- PPE inspection, having done PPE inspection
- Socialization of the Implementation of Large-Scale Social Restrictions (PSB) due to the COVID 19 pandemic, by already conducting socialization according to the Health protocol.

Status: Comply

3.7

All staff, workers, Scheme Smallholders, out growers, and contract workers are appropriately trained.

3.7.1

The certification unit has a training plan document for 2022 which includes training for staff, workers, smallholders, and outgrowers, for example training for the use of first aid kits for staff, workers, and smallholders planned on October 2022. It was further explained that the 2022 training plan document can be accessed by all interested parties.

The certification unit showed examples of training documents to plasma worker as follows:

1. Manuring safety training held on March 10, 2022.
2. Spraying safety training held on March 17, 2022.

In addition, the certification unit also shows examples of training documents to contractors as follows:

1. Safety training in driving for FFB supplier drivers on April 29, 2022.
2. First aid kit use training held on June 11, 2022

Based on the results of document review, field visits and interviews with management, information was obtained that there were several workers who had not received training in accordance with their duties and obligations, for example:

- HCV monitoring officers at Pantai Mas Estate have not received training in accordance with their duties and responsibilities. This is evidenced by the results of field visits and interviews at the Pundu Nabatindo Estate, where information is obtained that the HCV monitoring officer has not been able to explain the types of flora and fauna that have been monitored and their protection status.

Furthermore, based on the results of the review of the HCV management implementation document and the monitoring plan for 2022, information was obtained that the HCV monitoring officers had not received training related to HCV.

- There is a shortage of aircraft and power and production operators who have SIO, where the need according to the number of tools they have are 2 class 2 operators and 2 class 1 operators (The engine house has 2 turbine units with a capacity of 1600 KW and 2000 KW, 2 generator units with a capacity of 500 KVA). Meanwhile, only 1 operator class one genset has

Based on the explanation above, the certificate holder has not been able to show evidence that there are several jobs carried out by workers who have not received mandatory training in accordance with the required requirements. Based on explanation raised non conformity No 2022.01 with major category

3.7.2

The certification unit shows training documents to employees and the public around the 2022 period as follows:

- a. Log Out Tag Out (LOTO) training which was held on March 12, 2022 at mill courtyard. The socialization was attended by estate, mill and contractor employees. The certification unit can show documentation and attendance list for the socialization.
- b. FFB supply chain and weighing system training which was held on April 29, 2022, which took place in the meeting room. The training was attended by employees, contractor and representatives of the surrounding community. The certification unit can show documentation and attendance list for the training.
- c. Emergency response simulation carried out on May 16, 2022 at the mill. The simulation was followed by employees, contractor and representatives of the surrounding community. The certification unit can show documentation and attendance list for the simulation.

Based on interviews with representatives of contractors (CV Catur Borneo Abadi), revealed that they had received routine socialization related to certification unit policies, code of conduct, PPE, communication procedures and complaints were routinely provided by the certification unit which causes stakeholders to understand the procedures and work methods that already exist in the certification unit's operational area.

Based interviews with management revealed that the certification unit compiled a training program based on work units, for example training on spray techniques and poisoning prevention for pesticide applicators which was carried out every month.

Based on field observations and interviews with estate and mill employees show that the certification unit always provides regular training to employees to maintain and improve employee competencies in their respective jobs

3.7.3

The training program period of 2022 is available including RSPO Supply Chain. Actual training for RSPO Supply Chain in 2022 was conducted in August 2022. The training was subjected to RSPO SCC System. Training attended by relevant personnel in mill and estate. The personnel's who involved training from mill are production clerk, weighbridge clerk, security, assistant, and other relevant staff, furthermore the participants from estate are harvesting supervisor, field assistant, head of administration, transportation clerk, harvesting clerk, production clerk and other staff.

Based on interviews with the workers involved in SCCS operations, such as security (for FFB receiving verification), weighbridge operator (for dividing the amount of certified and uncertified sourced), and Administration Head (for recording and monitoring the MB data), knowing that the workers understood the SCCS mechanism, and the MB record has conducted and monitored well. Furthermore, based on interview with field assistant, production clerk and other estate staff they also have an understanding related to RSPO including the certified and non-certified area as well as adding stamp 'FFB certified' in consignment letter of FFB from certified area

| | |
|-------|--|
| 3.7.1 | Status: NCR No No.2022.1 with major category |
|-------|--|

3.8

Supply Chain Requirements for Mills

3.8.1 and 3.8.2

The Mill implements the MB Module, which is received both FFB from certified and uncertified sources. Verification of Mass Balance record, the Mill has been recorded well the FFB and products (CPO and PK) from certified and uncertified sources. The Mill only claims certified products from certified sources.

3.8.3

Estimated certified product recorded in the last Assessment Report and Certificate and has been updated in the RSPO Palm Trace. Actual certified produced has been verified during this assessment, and not exceed the estimate. The estimates of certified production for the next license period also have been set, in reasonable amount considering the last year's production. The data are shown in the following table:

| Products | Last Year Projected Certified Volume (MT) | Last Year Actual Certified Volume (August 2021 to July 2022) (MT) | Estimate Production of 12 month (MT) further |
|----------|--|---|---|
| FFB | 145,000 | 118,738.15 | 130,000 |
| CSPO | 34,800 | 28,163.90 | 31,200 |
| CSPK | 7,250 | 5,395.79 | 5,850 |

3.8.4

The mill has been registered in IT platform palm trace RSPO <https://palmtrace.rspo.org/web/rspo/member-directory> which information as follows:

- Member Name: Katari Agro Mill - PT Windu Nabatindo Lestari - Bumitama
- License ID: CB127038
- Core Product: Palm Oil
- Member ID: RSPO_PO1000005104
- RSPO Membership Number: 1-0043-07-000-00 (BUMITAMA AGRI LTD)
- Type of Business: Oil Mill
- Supply chain model: Mass Balance

All transaction has been announced to RSPO IT Platform and confirmed shipped. During license it was known there is product sold as RSPO certified and non-certified/conventional as described in indicator 3.8.8 and 3.8.16.

3.8.5

The Mill has had procedures related supply chain, such as SOP of RSPO Supply Chain (No. SUST-WNL-SOP-43, revision R2 dated 23 July 2021). These procedures have referred to the latest RSPO Supply Chain System. The procedure has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.

In addition, it has been explained in the procedure related to the identification of raw materials (clause 7.1.1), from the field and recorded in the delivery recipient (vehicle number, driver, plantation, division, time of departure, destination, block, planted year, fruit weight released, number of bunches, field number) and identification of FFB at reception at POM (security posts and weighbridges). It was also explained that the identification of raw materials originating from certified and non-certified areas was marked with the FFB Certified stamp on the FFB cover letter.

The regular dissemination and training of the procedures has been conducted on August 2022. Based on field interview, obtained information that key persons for SSCS implementation (such as weighbridge operators, security, and Head of Administration) have understood the supply chain implementation.

3.8.6

The procedure to conduct supply chain internal audit already set in the SOP of supply chain. In the SOP mentioned that internal audit will be conducted annually. Internal audit of RSPO supply chain conducted simultaneously with P&C audit on 05 – 07 July 2022. All of supply chain standard and rules on market communication and claim has been assessed, and the CARs have been complied.

Management Review of RSPO SCCS implementation conducted on 18 August 2022. The management review discussion has covered the input from internal audit result, correction and corrective action, customer feedback, process Performa and product compliance, follow up of previous management review, and recommendation for improvement

3.8.7

The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 12 months before audit:

| Month | FFB (MT) | | |
|--------------|-------------------|-------------------|-------------------|
| | RSPO Certified | Non-Certified | Total |
| Aug-21 | 10,258.89 | 14,827.62 | 25,086.51 |
| Sep-21 | 9,147.24 | 15,676.45 | 24,823.69 |
| Oct-21 | 8,160.21 | 12,606.10 | 20,766.31 |
| Nov-21 | 7,209.85 | 11,642.50 | 18,852.35 |
| Dec-21 | 8,735.79 | 12,276.22 | 21,012.01 |
| Jan-22 | 8,869.74 | 10,624.42 | 19,494.16 |
| Feb-22 | 8,760.20 | 11,373.48 | 20,133.68 |
| Mar-22 | 11,081.82 | 14,323.02 | 25,404.84 |
| Apr-22 | 11,773.58 | 15,497.98 | 27,271.56 |
| May-22 | 10,722.51 | 15,089.67 | 25,812.18 |
| Jun-22 | 12,987.68 | 18,375.09 | 31,362.77 |
| Jul-22 | 11,030.64 | 15,461.97 | 26,492.61 |
| Total | 118,738.15 | 167,774.52 | 286,512.67 |

Estimated certified product recorded in the last assessment report (RC). Actual certified produced has been verified during this assessment. The data are shown in the following table:

| Products | Last Year Projected Certified Volume (MT) | Last Year Actual Certified Volume (August 2021 to July 2022) (MT) | Estimate Production of 12 month (MT) further |
|----------|--|---|---|
| FFB | 145,000 | 118,738.15 | 130,000 |
| CSPO | 34,800 | 28,163.90 | 31,200 |
| CSPK | 7,250 | 5,395.79 | 5,850 |

Mechanism to handling and control nonconformance product are described in SOP that regulating among others controlling / handling of raw materials received (FFB), product identification in process, control of final product to be shipped to buyer and controlling/handling the improper document. In the procedure described if any occurring of non-conforming of oil product or document, the product is not claimed to be an RSPO certified product.

3.8.8

Documentation for the Sustainable Certified Product (CSPO and CSPK) consists of a daily record of the FFB acceptance, a daily record of certified production, which is classified as the CSPO and CSPK, a sales record, a stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation. Based on documents verifications and interviews with management units obtained information since August 2021 until July 2022 it was known all CSPKO sold as conventional however for PK there are 4100 MT CSPK sold as certified products and 837 MT CSPK sold as conventional

Documents verification and interview during an audit it was known the claimed RSPO product of CSPO and CSPK is no longer than 3 months since the product delivered. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name, and address of the seller, for example selling document for shipping announcement with transaction id TR-336bf795-32eefor CSPK model MB with the volume 450.05 kg on 11 August 2022 with the buyer are PT Sinar Alam Permai, the unit can present several document as follows:

- The name and address of the buyer (PT Sinar Alam Permai – Bagendang, Sampit);
- The name and address of the seller (PT Windu Nabatindo Lestari – Katari Agro Mill in Kotawaringin Timur)
- The loading or shipment / delivery date during period 24 June – 05 July 2022 as presented in the document weighbridge ticket and Consignment letter

- Minutes of delivery of 450 kg of CPK on 26 July 2022 (018/BAPB-PK/WNL-KAGM/VII/2022) with contract number 1140066706
- A description of the product supply chain model (Mass Balance)
- Any related transport documentation (transport by CV Catur Borneo Abadi);
- RSPO certificate number (MUTU-RSPO/089);

3.8.9

The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third parties. Currently, there are 1 contractor for CPO and 1 contractor for PK transport, for instance as shows through several Work Agreement as follows:

- Agreement with CPO Transporter of PT Surya Mentaya Jaya No. 002/WNL/SPK/IV/2022 dated 01 April 2022, valid until April 2023.
- Agreement with PK Transporter of CV Catur Borneo Abadi No. 012/WNL/SPK/IV/2022 dated 01 April 2022, valid until April 2022.

To ensure the contractors complies with the RSPO Supply Chain, in the agreement, there were clauses that set obligations of the contractor to comply with the supply chain rules. For instance, the responsibility to deliver products only from Pundu Nabatindo Mill, as well as the willingness to observe by Certification Body and the company internal audit in order to verify the compliance. One of the mechanisms to ensure that the products delivered only from the Mill, in the vehicle is mounted on a seal that can only be opened at the buyer's location. During audit team auditor contacted local contractors (CV Catur Borneo Abadi) and the contractors can be reached as well as informed regarding clausal that ruled in work agreement)

3.8.10 and 3.8.11

The Mill has the record of details of the contractors, covers the contractor's company profile, address, contact person, email and phone number, contract agreement and period, and list of vehicles. Since previous assessment there are new contractors of CSPO and CSPK transporter. The following are the details of the transporters in collaboration with the company:

| No. | Contractors Name | Commodity |
|-----|-----------------------|-----------|
| 1 | PT Surya Mentaya Jaya | CPO - |
| 2 | CV Catur Borneo Abadi | - PK |

3.8.12

The company has had the up-to-date record and report that are kept in mill office, complete, accurate and up-to date. All the record can be accessed by the auditor, such as record of certified product shipping, sales contract, delivery order/invoice, production report and product sales.

The Mill has SOP of Supply Chain RSPO No. SUST-WNL-SOP-43, revision R2 dated 23 July 2021, stated that all records shall be kept minimum for 5 (five) years. To the auditors the company can show all the required documents covering all aspects of this RSPO Supply Chain Certification Standard requirements such as record of certified product shipping, sales contract, delivery order / invoice, production report and product sales.

Based on document review known that the mill still kept the document according to the procedure, while the records variable cover FFB received from certified and uncertified sources, production of CPO and PK (certified, noncertified, total), products dispatch (as RSPO certified, sold in another certified scheme, sold as non-certified, total sold), as well as balance/stock of certified products. The summary of Mass Balance data 12 months previous the audit can be seen on the table below:

Mass Balance record of CPO

| Period | CPO production (MT) | | Total | Cert CPO Dispatch (MT) | | |
|--------|---------------------|----------|----------|------------------------|----------------|----------|
| | Cert | Non-Cert | | RSPO | Another scheme | Non-Cert |
| Stock | | | | | | |
| Aug-21 | 2,458.04 | 3,552.72 | 6,010.76 | | | 2,224.75 |
| Sep-21 | 2,115.74 | 3,625.93 | 5,741.67 | | | 1,574.07 |
| Oct-21 | 1,952.81 | 3,016.75 | 4,969.56 | | | 3,556.43 |

| | | | | | | |
|--------|-----------|-----------|-----------|--|--|-----------|
| Nov-21 | 1,686.78 | 2,723.82 | 4,410.60 | | | 1,303.00 |
| Dec-21 | 2,101.04 | 2,952.55 | 5,053.59 | | | 2,047.45 |
| Jan-22 | 2,135.93 | 2,558.48 | 4,694.41 | | | 1,841.52 |
| Feb-22 | 2,076.32 | 2,695.72 | 4,772.04 | | | 2,704.28 |
| Mar-22 | 2,702.40 | 3,492.80 | 6,195.20 | | | 1,772.35 |
| Apr-22 | 2,809.39 | 3,698.09 | 6,507.48 | | | 2,991.76 |
| May-22 | 2,516.89 | 3,541.99 | 6,058.88 | | | |
| Jun-22 | 3,054.49 | 4,321.53 | 7,376.02 | | | 3,179.48 |
| Jul-22 | 2,554.07 | 3,580.11 | 6,134.18 | | | 2,576.89 |
| Total | 28,163.90 | 39,760.49 | 67,924.39 | | | 25,771.98 |

Mass Balance record of CPO

| Period | CSPK production (MT) | | Total | Cert CSPK Dispatch (MT) | | |
|-----------|----------------------|----------|----------|-------------------------|----------------|----------|
| | Cert | Non-Cert | | RSPO | Another scheme | Non-Cert |
| Stock | 476.65 | | 476.65 | | | |
| Aug-21 | 465.06 | 672.17 | 1137.23 | 750.00 | | |
| Sep-21 | 421.78 | 722.83 | 1144.61 | | | |
| Sub Total | 1363.49 | 1395 | 2758.49 | 750.00 | | |
| Stock | 613.49 | | 613.49 | | | |
| Oct-21 | 403.93 | 624.01 | 1027.94 | 300.00 | | |
| Nov-21 | 318.6 | 514.47 | 833.07 | | | |
| Dec-21 | 405.06 | 569.23 | 974.29 | 824.61 | | |
| Sub Total | 1741.08 | 1707.71 | 3448.79 | 1124.61 | | |
| Stock | 616.47 | | 616.47 | | | |
| Jan-22 | 407.6 | 488.23 | 895.83 | 275.39 | | |
| Feb-22 | 386.65 | 501.99 | 888.64 | | | |
| Mar-22 | 502.02 | 648.85 | 1150.87 | 400 | | 644 |
| Sub Total | 1912.74 | 1639.07 | 3551.81 | 675.39 | | 644 |
| Stock | 593.35 | | 593.35 | | | |
| Apr-22 | 529.39 | 696.86 | 529.39 | 500 | | |
| May-22 | 483.05 | 679.79 | 483.05 | 300 | | |
| Jun-22 | 584.8 | 827.38 | 584.80 | 300 | | |
| Sub Total | 2190.59 | 2204.03 | 2190.59 | 1100.00 | | |
| Stock | 1090.59 | | 1090.59 | | | |
| Jul-22 | 487.85 | 683.83 | 487.85 | 450 | | 193 |
| Sub Total | 1578.44 | 683.83 | 1578.44 | 450.00 | | 193 |
| Stock | 935.44 | | | | | |
| Total | 5395.79 | 7629.64 | 10137.57 | 4100 | | 837 |

3.8.13 and 3.8.14

Based on document verifications and interview with management it was known if there is no conversion rate of production of CPO (OER) and PK (KER) that applied by the mill. The production of CPO (OER) and PK (KER) are based on actual daily, monthly, and yearly production.

3.8.15

SCSS module used in Katari Agro POM is Mass Balance (MB), because the mill receives FFB from the estate and from third party that non-certified RSPO.

3.8.16

Documentation for the Sustainable Certified Product (CSPO and CSPK) consists of a daily record of the FFB acceptance, a daily record of certified production, which is classified as the CSPO and CSPK, a sales record, a stock record that has been reconciled with the FFB acceptance, monthly production and sale and annual recapitulation. Based on documents verifications and interviews with management units obtained information since August 2021 until July 2022 it was known all CSPKO sold as conventional however for PK there are 4100 MT CSPK sold as certified products and 837 MT CSPK sold as conventional.

Documents verification and interview during an audit it was known the claimed RSPO product of CSPO and CSPK is no longer than 3 months since the product delivered. Those documents cover information's of delivery date, description of product and supply chain model, product quantity, identification number, certificate number, sender's name, and address of the seller, for example selling document for shipping announcement with transaction id TR-336bf795-32eefor CSPK model MB with the volume 450.05 kg on 11 August 2022 with the buyer are PT Sinar Alam Permai, it was known the product are delivered on 24 June – 05 July 2022 as presented in the document weighbridge ticket and Consignment letter and Minutes of delivery of 450 kg of CPK on 26 July 2022.

Furthermore, For CSPO and CSPK sold as conventional during this period has been removed from certified stock. The unit of certification can present removing allocated product from palm trace, based on documents and verification through RSPO IT Platform, as presented table below:

| Stock Transaction ID | Date | Product | Transaction Type | Volume (MT) |
|----------------------|------------|---------|------------------------------------|-------------|
| ST-TR-070b4c4a-aaf8 | 22-12-2021 | CSPO | Credit Allocation | 4,000 |
| ST-TR-b48ab893-239c | 22-12-2021 | CSPO | Credit Allocation Back to Physical | 1,000 |
| ST-TR-5ba169ba-bb54 | 24-02-2022 | CSPO | Credit Allocation | 5,000 |
| ST-TR-60f238ef-3590 | 29-03-2022 | CSPK | Remove From Certified Stock | 644 |
| ST-TR-1d646aa2-c440 | 31-03-2022 | CSPO | Credit Allocation | 2,000 |
| ST-TR-8bd0fce8-3f2a | 13-05-2022 | CSPO | Credit Allocation | 5,000 |
| ST-TR-4b2357e1-22f3 | 18-07-2022 | CSPO | Credit Allocation | 6,000 |
| ST-TR-22354873-8ad6 | 22-08-2022 | CSPK | Remove From Certified Stock | 193 |

3.8.17

The company has made claim of RSPO certified product in the off product such as WB ticket, salescontract, and delivery order and its has been meet with RSPO rules market communications and claims

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS
4.1

The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.

4.1.1

The Company has policy Company Responsibility to Employee, this document was contained of Human Right Protection. This document was approved by Regional Head. This policy has been socialized to the workers on each Estate and Mill. There was also shown documentation of Human Rights Policy Socialization for several levels of workers in each division.

Interview with workers, the surrounding community (Pelantaran Village, Pantai Harapan Village, Local Elder of Dayang Cempaga Hulu Subdistrict smallholder's representative of KKP Harapan Abadi), and contractors known that the company has socialized company policies regularly including policies on human rights. Socialization is done by sticking to the policy in office, socializing in the housing, and socializing with workers during the morning briefing before the activities started.

4.1.2

The Company has policy Company Responsibility to Employee, this document was contained of Human Right Protection. This

document was approved by Regional Head.

Based on field visits and interviews with surrounding communities (Pelantaran Village, Pantai Harapan Village, Local Elder of Dayang Cempaga Hulu Subdistrict smallholder's representative of KKP Harapan Abadi), it is known that there was no intimidation or use of mercenaries in maintaining peace and order in the company's area. Until ASA 1.1, there were no conflicts and land disputes within the PT WNL area (KAGM, KAGE, PMSE and PAGE). This is also in line with the results of interviews with surrounding communities and related agencies during a public consultation, which stating that there were no land conflicts in the company's operational area.

Status: Comply

4.2

There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.

4.2.1

Procedure of complaint and grievance delivery was presented in document No. WNL-SUST-SOP-10. The procedure has guaranteed the anonymously and whistle-blower. Procedure is available in Bahasa Indonesia and if there are any complaints/ grievances that the resolution that has not found mutually, the complainants can bring that compliance to RSPO Complaints System.

Complaints and grievances were recorded on the Logbook. Confirmed to sample stakeholders during the public consultation with village communities, government agencies, local contractors and FFB suppliers who stated that the SOP was understood by all parties. Based on verification document of internal and external complaint book in 2021-2022 revealed that there were no recorded complaints.

Based on document verification revealed that the certification unit had socialized the policy on May 26, 2022 to employees. Meanwhile, socialization to contractors and their employees was carried out on May 30, 2022.

Based on field observations and interviews with workers and worker union, it is known that there are no complaints from employees to the certification unit, and employees already know the mechanisms and channels for submitting complaints and complaints within the certification unit.

4.2.2

The certification unit has established a system for handling complaints and complaints for all affected parties which is documented in the Grievance Handling and Complaints Procedure with document number WNL-SUST-SOP-10. There are additional provisions regarding the implementation of communication and consultation procedures to stakeholders, where the socialization of this procedure is carried out by displaying the procedure in writing or by showing pictures so that it can be understood by stakeholders who cannot read and write. The procedure states that all complaints must be registered in the Complaint Form in clear and easy to understand language. All complaint forms will be collected and registered monthly into the Grievance Register Book. Certification unit will respond to each complaint within 14 days from the date the complaint request was received.

The procedure has been socialized to estate and mill workers as well as to the surrounding community on February 01, 2022. Certification units can show the minutes and attendance lists for the socialization.

4.2.3

Based on verification document of internal and external complaint book in 2021-2022 revealed that there were no recorded complaints. This is similar with the results of interviews with worker unions, Village Head of Pantai Harapan, Village Head of Pelantaran and Village Head of Katari known that no complaints have been submitted to the certification unit in 2022 until the audit activity takes place.

4.2.4

The certification unit has a communication procedure No. WNL-SUST-SOP-10. The procedure aims to provide assurance to whistleblowers who have a good will to report suspected abuse or divergent practices. Whistleblowers will be protected from retaliation or actions that may harm the whistleblower. Furthermore, regarding Confidentiality, it is explained that the certification unit encourages the whistleblower to write a clear and complete identity when reporting irregularities that occur. All forms of reporting irregularities will be guaranteed confidentiality by the certification unit. If the complaint cannot be resolved by consultation, it can follow up the next

step or go through the process to the RSPO. In the procedure also explained that if the settlement of the complaint is not agreed by both parties, the complaint can be resolved by a technical or independent mediator or a third party who legitimate.

The certification unit already has officers who are responsible for handling complaints so that they continue to get further information related to the progress of complaint resolution, in this case the Assistant Public Relations/ CSR. The procedure also explained that the response time related to complaints was 2 weeks after the complaint was submitted.

Based on interview with Pelantaran, Pantai Harapan and Katari Head of Village sighted that if any conflict resolution, they have access to independent legal and technical advice.

Status: Comply

4.3

The unit of certification contributes to local sustainable development as agreed by local communities.

The results of interviews with management, conveyed that the CSR program was prepared based on the participation of the surrounding community in the form of Development Planning Conference "MUSREMBANG" period 2021 located on sub-district Cemapaga Hulu office. The company shows examples of Development Planning Conference on 28 January 2021, involved nearest community included the Village Heads around the company (Pundu village, Pantai Harapan Village, Sudan village, Bukit Raya village, Bukit Batu village, Pelantaran village and Keruaing village. From the results of meetings with the community, a CSR program was prepared in 2021. For the CSR program in 2021, the company arranged a CSR program in the fields of Economy, Environment, Education, and social culture. The company has also shown the CSR realization record to the communities. For example:

- Food processing training for housewives in the Cemapaga Hulu sub district.
- Training on catfish farming in Pundu village.
- Supporting educational activities to schools and educational institutions around the company, in the form of providing laptops for schools, COVID-19 PPE, recruitment of local students as employees, and develop of nursery areas for school practices.
- Assistance for republican Independence Day, sports tournaments and flood disasters. • Assistance for the covid 19 vaccine and the provision of PPE for covid.
- Assistance for Hindu houses of worship, mosques, Christmas celebrations, Tahfiz house and prophet's birthday.
- Assistance with land firefighting facilities and the Forming an organization of fire-aware communities.
- Etc.

Base on interview results with representative of Pelantaran Village, Pantai Harapan Village, Katari Village, it was conveyed that the company had provided CSR assistance to the surrounding community in accordance with the identification needs.

Status: Comply

4.4

Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their Free, Prior and Informed Consent (FPIC).

4.4.1

PT WNL has obtained the location permit from Regent of Kotawaring Timur Regency No. 1090.460.42 on 26 October 1994 about the Granting of Location Permit for Palm Oil Plantations on Behalf of, PT. Windu Nabatindo Lestari in Pundu Village and Pantai Harapan Village, Subdistrict of Cempaga, District of Kotawaring Timur covering an area of 17,500 Ha. As for the land cultivation permit, PT WNL has owned the Plantation Business Permit, which was issued by the Regent of Kotawaringin Timur on 17 May 2004 (No.525.26/151/V/EKBANG/2004) for the Oil Palm Plantation area of 17,500 Ha and its Processing Mill, more over Katari Agro Mill has Plantation Business Permit from the Regent of Kotawaringin Timur (No 508/003/IUP-P/EK.SDA/I/2014) with mill Processing facility with capacity 45 MT/Hour until 90 MT/hours.

The certificate holder has land Use Right (HGU) with Certificate Number: 24, issued by National land Agency of Kotawaringin Timur District, Province of Kalimantan Tengah, March 10, 2004 with total area 9,616.28 Ha and Land Use Title Certificate No. 50 issued by National Land Agency of Kotawaringin Timur District, Kalimantan Tengah Province on May 10, 2008 covering of 1,934.583 Hectares, more over the certificate holder has building right title covering 149,820 M² (HGB Certificate No 5, 10 September 2007). Based on that's explanation above the total area that managed by PT WNL are 11,565.76 Ha Ha. From the total area of PT WNL, the area under scope certification of Katari Agro Mill (Pelantaran Agro Estate, Pantai Mas Estate and Katari Agro Estate) are 8,796.32 Ha and

for the rest of the area (2,769.44 Ha) managed by Pundu Nabatindo Estate (scope certification of Pundu Nabatindo Mill).

4.4.2, 4.4.4, 4.4.5

As a guidance during land compensation the company has had an Procedure – Indemnity of Planting and Area (BGA- SOP-GL-903.1-R0)) in the procedure described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right

Based on document verification Social Impact Assessment report and HCV Identification report that knows in PT WNL area there was no land under customary right. The evidence of compensation to land owner in each estates and the participation of head of village as witnessed was documented in each estate. Overall of compensation document was keep as historical of land acquisition by company. All of document was signed by company representation early land owner and included of government in village and sub district level.

Based on the results of interviews Pelantaran Village Officials; Previous land owner on Pelantaran Village; Cooperative Officials of Harapan Abadi (scheme smallholder); Pantai Harapan Village Head; Katari Sub-Village Head – Keruing Village; *Demang* (traditional leader) of Campaga Hulu Sub-District obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages. Until the audit was carried out, there was no written complaint from the community regarding the land dispute.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL obtained information if the process of land acquisition was done through the following stages; identification of land owners/cultivators, negotiation of the compensation, and payment of compensation. The list below serves as the proof of records of voluntary land acquisition (FPIC – Free, Prior, and Informed Consent) at the early stage of the estate establishment. The total size of locations being compensated at the area of WNL (Land Use Title for the estate and Building Use Title for the mill) stretching from the year of 2006 to the year of 2012 covered an area of 6,712.27 Ha. As evidence of the negotiation process and voluntary land acquisition agreement (FPIC) in the early stages of plantation development, a list of compensation recipients is available in all villages affected by the development of oil palm plantations, accompanied by the following documents:

- Certificate of Land Ownership from the Village Head and District representatives.
- Statement Letter of Land Ownership of Ex-Land from the owner / cultivator of the land known by the Village Head and Demang / Customary Head
- Minutes of Land Inspection and Measurement known to the Village Head.
- Map of the area to be compensated based on the company's measurement results and known by the smallholders.
- A letter of agreement between the owner of the arable land and the company for compensation for land with a certain value that is agreed upon and known by other parties (Subdistrict Head, Village Head, *Demang*/Customary Head and Cultivator).

4.4.3

The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1: 50,000 contained in the HGU certificate issued by the Land Office. Based on public consultation with village representatives from Bukit Raya Village, Keruing Village and Pundu Village, it is recognized that they know the legal boundaries owned by PT Windu Nabatindo Lestari.

4.4.6

Based on the results of interviews with stakeholders (Pelantaran Village, Pantai Harapan Village, Local Elder of Dayang Cempaga Hulu Subdistrict smallholder's representative of KKPA Harapan Abadi), it was informed that the company has had a positive impact such as employee recruitment and CSR assistance. There are no land conflicts between the community and the company, besides that the company regularly holds meetings with community representatives and absorbs community aspirations which are applied in company policies such as CSR or other assistance. Communication with the community is no problem, every request for information is always responded to by the company.

Status: Comply

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|---|
| <p>4.5 No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.</p> |
| <p>4.5.1 – 4.5.8 There is no land expansion activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There was the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.</p> |
| <p>Status: Comply</p> |
| <p>4.6 Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p> |
| <p>4.6.1; 4.6.2 As a guidance during land compensation the company has had an Procedure – Indemnity of Planting and Area (BGA- SOP-GL-903.1-R0)) in the procedure described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.</p> <p>Based on document verification Social Impact Assessment report and HCV Identification report that knows in PT WNL area there was no land under customary right. The evidence of compensation to land owner in each estates and the participation of head of village as witnessed was documented in each estate. Overall of compensation document was keep as historical of land acquisition by company. All of document was signed by company representation early land owner and included of government in village and sub district level.</p> <p>4.6.3; 4.6.4 The CH has shown that land acquisition has been done through negotiation. Based on the results of interviews with the Previous landowners obtained information if l compensation process has been held with transparency regarding the mutual agreement. The whole area managed by the company has been compensated. Based on interview with previous land owners as well as village head (Based on the results of interviews with stakeholders (Pelantaran Village, Pantai Harapan Village, Local Elder of Dayang Cempaga Hulu Subdistrict smallholder's representative of KKPA Harapan Abadi),) obtained information during land compensation has been pay attention regarding equal opportunities were provided to both men and woman.</p> <p>Based on the results of interviews Pelantaran Village Officials; Previous land owner on Pelantaran Village; Cooperative Officials of Harapan Abadi (scheme smallholder); Pantai Harapan Village Head; Katari Sub-Village Head – Keruing Village; Demang (traditional leader) of Campaga Hulu Sub-District obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.</p> <p>Based on the results of interviews with parties who have received compensation for land compensation from PT WNL obtained information if the process of land acquisition was done through the following stages; identification of land owners/cultivators, negotiation of the compensation, and payment of compensation. The list below serves as the proof of records of voluntary land acquisition (FPIC – Free, Prior, and Informed Consent) at the early stage of the estate establishment. The total size of locations being compensated at the area of WNL (Land Use Title for the estate and Building Use Title for the mill) stretching from the year of 2006 to the year of 2012 covered an area of 6,712.27 Ha. As evidence of the negotiation process and voluntary land acquisition agreement (FPIC) in the early stages of plantation development, a list of compensation recipients is available in all villages affected by the development of oil palm plantations, accompanied by the following documents:</p> <ul style="list-style-type: none"> • Certificate of Land Ownership from the Village Head and District representatives. • Statement Letter of Land Ownership of Ex-Land from the owner / cultivator of the land known by the Village Head and Demang |

/ Customary Head

- Minutes of Land Inspection and Measurement known to the Village Head.
- Map of the area to be compensated based on the company's measurement results and known by the smallholders.
- A letter of agreement between the owner of the arable land and the company for compensation for land with a certain value that is agreed upon and known by other parties (Subdistrict Head, Village Head, *Demang*/Customary Head and Cultivator).

In addition, as part of the company's development, the company has also developed palm oil plantations for the community through a smallholder scheme. The development of the smallholder scheme is one of the company's efforts so that the community around the company can benefit from the company's existence. In addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding villages/hamlets. With the existence of this access road, it is easier to access from villages / hamlets that now can pass through the company's access road. this information has been verified through public consultation with village head and government agency as well as workers who still live around the company.

Status: Comply

4.7

Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.

4.7.1; 4.7.2

As a guidance during land compensation the company has had an Procedure – Indemnity of Planting and Area (BGA- SOP-GL-903.1-R0)) in the procedure described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.

Based on the results of interviews Pelantaran Village Officials; Previous land owner on Pelantaran Village; Cooperative Officials of Harapan Abadi (scheme smallholder); Pantai Harapan Village Head; Katari Sub-Village Head – Keruing Village; *Demang* (traditional leader) of Campaga Hulu Sub-District obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages.

Based on the results of interviews with parties who have received compensation for land compensation from PT WNL obtained information if the process of land acquisition was done through the following stages; identification of land owners/cultivators, negotiation of the compensation, and payment of compensation. The list below serves as the proof of records of voluntary land acquisition (FPIC – Free, Prior, and Informed Consent) at the early stage of the estate establishment. The total size of locations being compensated at the area of WNL (Land Use Title for the estate and Building Use Title for the mill) stretching from the year of 2006 to the year of 2012 covered an area of 6,712.27 Ha. As evidence of the negotiation process and voluntary land acquisition agreement (FPIC) in the early stages of plantation development, a list of compensation recipients is available in all villages affected by the development of oil palm plantations, accompanied by the following documents:

- Certificate of Land Ownership from the Village Head and District representatives.
- Statement Letter of Land Ownership of Ex-Land from the owner / cultivator of the land known by the Village Head and Demang / Customary Head
- Minutes of Land Inspection and Measurement known to the Village Head.
- Map of the area to be compensated based on the company's measurement results and known by the smallholders.
- A letter of agreement between the owner of the arable land and the company for compensation for land with a certain value that is agreed upon and known by other parties (Subdistrict Head, Village Head, *Demang*/Customary Head and Cultivator).

4.7.3

In addition, as part of the company's development, the company has also developed palm oil plantations for the community through a smallholder scheme. The development of the smallholder scheme is one of the company's efforts so that the community around the company can benefit from the company's existence. In addition, to facilitate community access, the company has opened and built access roads to the community, where there are several access roads that cross the company connecting the surrounding

villages/hamlets. With the existence of this access road, it is easier to access from villages / hamlets that now can pass through the company's access road. this information has been verified through public consultation with village head (Based on the results of interviews with stakeholders (Pelantaran Village, Pantai Harapan Village, Local Elder of Dayang Cempaga Hulu Subdistrict smallholder's representative of KKPA Harapan Abadi), and government agency as well as workers who still live around the company.

Status: Comply

4.8

The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.

4.8.1- 4.8.1 to 4.8.4

As a guidance to settlement land dispute the company has had Land Conflict Handling procedure no. BGA-SOP-GL-901.5-RO. This procedure is a reference in resolving cases of land conflicts between management units and other parties. The claim settlement process is carried out by involving various parties, including: former land owner/land acquirer, village government, and other parties involved. land owners, witnesses, village government and sub-district governments.

Based on the results of interviews Pelantaran Village Officials; Previous land owner on Pelantaran Village; Cooperative Officials of Harapan Abadi (scheme smallholder); Pantai Harapan Village Head; Katari Sub-Village Head – Keruing Village; *Demang* (traditional leader) of Campaga Hulu Sub-District obtained id information if all compensation process has been held with fairly transparent regarding to mutual agreement. Whole area that managed by the company has been compensated. The compensation process involved all community witnessed also by the Village Head, Customary leader, Sub district head and others relevant parties. All land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. All relevant information regarding land acquisition is available in appropriate forms and languages. Until the audit was carried out, there was no written complaint from the community regarding the land dispute.

Although PT WNL has gained land rights legally but there are still many people using and cultivating in permit Area. The company has had the Area Statement map who described various land use in permit Area, included occupation area width. That's area managed by community are palm oil, rubber or horticulture.

In addition, the company can also show mutual agreement with the parties that occupying in the Company's operational area. In that agreement explained that:

- Occupiers will not interfere with the activities of PT WNL
- PT WNL will not disturb the area managed by the community
- Both parties will jointly maintain order and security. If there are problems related to land disputes it will be resolved by deliberation.
- The joint Memorandum of Understanding is known to both parties and is known by *Demang* Village Head.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

5.1.1 - 5.1.6 and 5.1.8

Based on document review, field observation and interviews with staff and management, it is known that Katari Agro Mill does not purchase FFB from third parties/ FFB suppliers, either farmers or plasma. Katari Agro Mill only accepts FFB from the own estate and plantations from the group as described in indicator 2.3.1, for Cooperative Harapan Abadi (Small Holders - Non-Certified) still full managed by CH. Based on this explanation, this indicator does not apply to Katari Agro Mill for the period 2022.

Based on interviews with FFB originating from Cooperative Harapan Abadi (Small Holders - Non-Certified) still full managed, refer to the applicable FFB price is in accordance with the price set by the Government, namely the Plantation Service and and submitted to cooperative members every month at the monthly member meeting

5.1.7

The company has tested 2 (two) the electronic weigh bridge which was carried out on February 8, 2021 and ratified on February 11,

2021 by the Head of Department of Trade and Industry, Kotawaringin Timur Regency and valid until February 7, 2023 with evidence, among others:

- Test Result Certificate number 510.63 /046/DPP/SKHP/MET/II/2022 for serial number 13435090532 with a maximum capacity of 40,000 Kg.
- Test Result Certificate number 510.63 /047/DPP/SKHP/MET/II/2022 for serial number 134750225 with a maximum capacity of 40,000 Kg.

The results of observations and interviews with weigh bridge operators obtained information that the certification unit has routinely performed the calibration of weighing equipment by third parties.

5.1.9

Although the certification unit did not receive any FFB from external, the certification unit already has a SOP for handling complaints and complaints from various parties, namely the Procedure for Handling Complaints for the scope of the Company with the number SOP-WNL-KOM-01 dated August 29, 2013. The procedure explains the communication external in the form of an official letter submitted to the company in the form of a complaint or information and will be responded to by the company no later than 15 days after it is received. The guarantee of the anonymity of the reporter is also applied. Verification and rating of complaints, preparation of a handling plan, implementation of handling, monitoring of implementation, documentation to settlement through legal channels have been explained in the procedure. The procedure states that the settlement after and the complaint is received no later than 1 month.

The certification unit also has procedures for communication contained in the Communication SOP Number WNL-SUST-SOP-09 dated March 1, 2018 and applies to all activities and fields of the Operations Unit of PT. WNL which includes internal or external communication related to HSE, Labor, Social, RSPO & ISPO matters. The scope of external communication includes the delivery of HSE, employment, social information to or from third parties, including the Government, business partners, contractors and suppliers, families of employees of PT. WNL, community, Non-Governmental Organizations, media, and others.

Status: Comply

5.2

The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.

5.2.1 - 5.2.5

Based on document review, field observation and interviews with staff and management, it is known that Katari Agro Mill does not purchase FFB from third parties/ FFB suppliers, either farmers or plasma. Katari Agro Mill only accepts FFB from the own estate and plantations from the group as described in indicator 2.3.1, for Cooperative Harapan Abadi (Small Holders - Non-Certified) still full managed by CH, so the interest in RSPO certification, promote legality, training on pesticide handling and smallholders support program still refer under to UoC.

Status: Comply

PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS

6.1

Any form of discrimination is prohibited.

6.1.1

The certification unit has an Employment Policy established on 10 July 2017 which one of the points states that PT WNL is committed to providing equal employment opportunities by not distinguishing race, religion, degree, ethnicity, gender, skin colour, body disability, sexual orientation, affiliation politics, organizational membership, and age. Based on the employee registration document, certification unit has provided equal opportunities and treatment in employment opportunities.

Based on interview with estate and mill workers for job vacancies that have been published by the certification unit, there are no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief, so indirectly the certification unit has implemented a non-discrimination policy and also equal opportunity. This is evidenced by the diversity of ethnic accepted to work.

Based on interviews with estate and mill workers, labour unions and representatives of the gender committee also obtained information that there was no indication of acts of discrimination based on religion, ethnicity, gender and regional origin in the process of accepting work.

6.1.2

The certification unit shows an employee list document that informs religion, ethnicity and gender for the period May – July 2022. From the document it is known that the employees in each unit come from different regions, for example: Ambon, Bangka, Banyuwangi, Banjarmasin, Boyolali, Ciamis, Jambi, Jember, Kebumen, Karawang, Kendal, Kediri, Kupang, Lampung, Lombok, Mojokerto, Pontianak, Gresik, Medan, and Purworejo. From the document it is also known that the employees who work consist of Muslims, Catholics, Protestant Christians, Hindus, and Buddhists.

In addition, there are no migrant workers. All recruitment is carried out in accordance with the certification unit's employee recruitment SOP.

Based on the foregoing, it is known that there is no discrimination against religion, ethnicity and class in obtaining employment.

6.1.3

During recruitment process, the certification unit had set the standard of competence that required based on the position offers. Selection had included evaluation towards skills, performance, and medical test result. Furthermore, promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of worker as well.

Records on manpower procedure had been documented, as verified randomly to the several documents, as follows:

- a. New employee acceptance document with the initials KM on May 2, 2022. The employee acceptance document consists of a job application letter, identity card, family card, latest education certificate, and a certificate of good health from the company doctor.
- b. Employee Performance Assessment for the 2021 period for employees with the initials PK. Based on the results of the assessment, employees get a score of 95.4 with a record that employee has the potential to be promoted to a higher position in the following year.
- c. Personnel Action Report Transfers for employees with the initials TB with *PTH* group from KAGM to KAGE units dated November 15, 2021. It was further explained that employee transfers were carried out on the basis of the company's operational needs.

6.1.4

The certification unit does not perform a pregnancy test at the time of employee recruitment. Pregnancy checks are only carried out for spray and fertilizer workers on a monthly basis to find out whether workers are pregnant or not. Pregnancy checks are only carried out for female workers who do not use contraception.

Based on interviews with representatives of the gender committee and female employees in the field, it is known that pregnant workers will be transferred to jobs that do not endanger pregnancy, for example as guard officers in daycare centers or manual care workers.

6.1.5

The certification unit has a gender committee that has been formed and chaired by the chair of the committee and coordinators in several sections and there are representatives in each unit. The gender committee structure only consists of female workers, but for builder and supervisors it consists of male representatives, namely unit managers and assistant managers. The main purpose of establishing a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (women and men), as certification unit partners in carrying out socialization activities related to gender and other policies related to workers' reproductive rights.

Further explained that the gender committee provides support for female and male employees, including protection and maintenance of women's health, maintenance of family life and welfare, protection from sexual harassment and violence, providing continuing education that gender equality exists in the unit of certification.

Certification unit also showed the policy against sexual harassment, violence, and reproductive rights. It stated that certification unit

committed to support the reporting of all incidents of sexual harassment, violence, abuse, and violations of reproductive rights experienced by any individual (regardless of gender and age).

Based on interviews with estate and mill workers, it was found that workers were aware of the existence and activities of the gender committee. It was further explained that in the last 1 year there were no problems/incidents related to worker discrimination based on gender, sexual harassment, violence in the workplace/ reproductive rights. Female workers who know the mechanism for submitting issues related to gender/ sexual harassment can be informed through the gender committee in each unit.

6.1.6

The certification unit does not discriminate against workers' rights, this is indicated by the payment of equal wages for workers in the same scope of work. The certification unit issued a decision on the payment of salaries for permanent employees and daily employees in 2022 based on the Decree of the Governor of Central Kalimantan No. 188.44/445/2021 concerning the 2022 District Minimum Wage. The decree stipulates the minimum wage for the estate and mill sector at IDR 3,014,732.66. The certification unit in this case shows proof of payment of salary that is equivalent to the scope of work by showing the salary slip for engine room operators and boiler operator for the period of June 2022 where overtime payments have been paid in accordance with applicable regulations and the working hours of employees, for example overtime for engine room operators with value of IDR 4,035,436 while overtime for boiler operator with a value of IDR 3,807,474

The certification unit has also developed a salary structure and scale that applies to employees with more than 1 year of service based on the Internal Memorandum from Human Capital Group with No. 003/MEMO-BGA/HC/-POP/1/2022 dated January 07, 2022. In the document it is known that the highest wages are employees of class U8 with a value of IDR 3,289,732 while the lowest salary is employee of class P1 with a value of IDR 3,054,732

It was further explained that the structure and scale of wages were determined based on years of service and an annual performance appraisal by each supervisor.

Status: Comply

6.2

Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).

6.2.1

The certification unit shows a sample of job requirements documents for new employees as follows:

1. Job application letter for prospective employees with the initials KM. Attached documents sent by prospective employees are the latest education certificate, police record, identity card, and family card.
2. Confirmation of application for new employee acceptance with initials KM. The document explains the work location, position, class and wages that will be received every month.
3. New employee acceptance document with the initials KM. The employee acceptance document consists of a job application letter, identity card, family card, latest education certificate, and a certificate of good health from the certification unit's doctor.
4. Work Agreement between certification unit and the employee with the initials KM. The document explains the duties and responsibilities of employees, rights obtained by employees and the term of the work agreement.
5. A doctor's certificate stating that the employee with the initials KM has undergone a medical examination with the results being healthy and ready to work.

In addition, provisions related to work agreements have been contained in the Company Regulation, including regulating the rights and obligations of workers listed in detail, workers accepted have a minimum age according to applicable regulations, PPE obligations, working hours, overtime, maternity leave, facilities provided to workers. and *BPJS*. It was further explained that the work agreement was written in Indonesian and signed by the worker and the certification unit.

Based on verification document of the estate and mill employees for 2021-2022 show that there are 2 types of employees who work within the certification unit's scope, namely permanent daily workers and permanent monthly workers.

The certification unit already has a Company Regulation (*PP*) for the period of 2021-2023 which has been approved by the relevant agencies based on the Director General Decree of Industrial Relations Development and Labor Social Security.

Based on field observations and interviews with employees in the estate and mill areas, it is shown that each employee has a work agreement with the certification unit and has understood the rights and obligations of being an employee of the certification unit. It was further explained that each employee had received wages in accordance with Company Regulations. In addition, the basic wages of employees have also referred to the structure and scale of wages.

6.2.2

Provisions related to work agreements have been contained in the Company Regulation (2021-2023), including regulating the rights and obligations of workers listed in detail, workers accepted have a minimum age according to applicable regulations, PPE obligations, working hours, overtime, deduction, maternity leave, facilities provided to workers, *BPJS*, workforce development, social security, OHS, work procedures for resolving complaints and industrial relations disputes. It was further explained that the work agreement was written in Indonesian and signed by the worker and the certification unit. Company Regulation have been approved by the relevant agencies based on the Director General Decree of Industrial Relations Development and Labor Social Security.

Based on field observations and interviews with estate, and mill employees showed that all employees had received Company Regulation socialization and understood the contents of the Company Regulation.

Based on the verification of employee salary slips show that the payslips provide good information regarding wages, compensation and deductions for each employee. Based on interviews with estate and mill employees show that the certification unit always provides socialization related to item information in salary slips so that employees are not confused or misinterpreted.

6.2.3

The certification unit shows documents related to evidence of compliance with labor provisions as follows:

1. Estate employee salary slip with employee number 371220153 for May 2022 period. The salary slip explains that employees get a basic salary in accordance with the prevailing wage structure and scale and receive benefits, attendance incentives and overtime whose calculations are in accordance with applicable regulations.
2. Estate employee salary slip with employee number 370420005 for May 2022 period. The salary slip explains that employees get a basic salary in accordance with the prevailing wage structure and scale and receive benefits, attendance incentives and overtime whose calculations are in accordance with applicable regulations.

Auditors verify employee rights, for example:

1. Certificate of Maternity Leave for employees with the initials GA who are on leave from April 06, 2022 until July 05, 2022.
2. Notification letter for employees who are sick from the certification unit clinic after conducting a health check on March 17, 2022. It is further explained that employees are given time to rest for 1 day.
3. Based on interviews with management revealed that in the last 1 year there were no cases of dismissal of employees either in the estate or at the mill.

Based on field observations and interviews with mill and estate employees revealed that the certification unit had paid employee wages and overtime in accordance with applicable regulations, further explained by the employee that there were no difficulties in applying for employee leave.

Based on field observations and interviews with harvester in each unit are known that the certification applies a penalty system for harvesting activities where the penalty system has been socialized to each employee every week during the morning briefing with the foreman and field assistants. As for the penalties given to employees related to remaining FFB, harvesting unripe fruit, harvesting overripe fruit, harvesting empty bunches, and not picking loose fruit cleanly.

6.2.4

The certification unit provides facilities and infrastructure for employee welfare, such as housing, polyclinics, clean water, sports fields, educational facilities, and places of worship. Based on interviews with estate, and mill employees revealed that the infrastructure provided by the certification unit was adequate and proper. Based on field observations to employee housing are known that the house is in good condition, the drainage channel is quite good, and the domestic waste management is regular.

Based on interviews with residents of Division 3 (Pelantaran Agro Estate) housing are known that the number of houses provided by

the certification unit is sufficient and even excessive because there are employees who prefer to live in their own homes due to the distance of the house which is not far from the certification unit location.

6.2.5

Based on field observations and interviews with estate, and mill employees revealed that in the certification unit's environment there are basic food cooperatives, vegetable vendors and stalls in the employees' homes that provide their daily needs at affordable prices.

6.2.6

The certification unit has calculated the prevailing wages and in-kind benefits based on the guidelines issued by the RSPO. Prevailing wages are taken from prevailing wages such as basic wages/ minimum wages. Meanwhile, in-kind benefits are taken from all costs incurred by the certification unit for the provision and maintenance of facilities provided by the certification unit to employees, such as electricity, housing, water, schools, health facilities, and baby care. For example, to calculate the in-kind benefit of housing, the costs considered in the calculation include building material costs, construction costs, and including maintenance costs for 25 years (technical considerations of buildings are feasible to use). The calculation result of prevailing wages and in-kind benefits received by employees is IDR. 4,018,176/ month (Minimum wages in 2022, IDR. 3,014,732/ month + in-kind benefit, IDR. 1,003,444/ month).

Based on interviews with management representatives revealed that the calculation of a Decent Living Wage is based on actual and rational prices at the certification unit location.

6.2.7

All workers working in the certification unit are permanent workers. Since 2020 until now there are no longer contract workers, casual daily worker and migrant workers. For work that is permanent in its entirety by permanent workers. Non-permanent work employed by contractor workers is maintenance workers in the plantation. For the work given to the contractor, it has completed the regulated requirements such as a work agreement, wages that match the minimum wage, providing PPE, being registered as a member of BPJS, the contractor has a business license (SIUP), certificate of company registration (TDP) and others.

Status: Comply

6.3

The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.

6.3.1

The certification unit has had a commitment due to respecting human rights stated in the Human Rights Policy. This policy explained that certification unit is committed to provide all labor's rights specifically to establish free, open, independent, democratic and responsible worker unions. The policy is publicly available on the certification unit website in two languages (Indonesian and English), and has been gradually disseminated to all workers on March 03, 2022. The certification unit can show the socialization documents and documentation of the activity.

Based on interview with *LKS Bipartite* representatives known that the certification unit has accommodated employee rights to argued, associate and organize in *LKS Bipartite*. Employees, including migrant and transmigrant workers and contract workers were allowed to form associations and bargain collectively with their employer. There was no migrant and transmigrant since January 2018.

Company Regulation 2021 – 2023 and direct contracts of employment detailing payments and other conditions was made available in the languages which understood by the workers and explained carefully to them by management official.

Based on field observations and interviews with estate and mill worker revealed that the certification unit routinely socializes related freedom of association and the delivery of employee complaints.

6.3.2

Based on interview with *LKS Bipartite* representatives known that the meeting was only held if there were things that needed to be discussed with other members. In this case, the certification unit shows an example of documenting a *LKS Bipartite* meeting, for example: meeting on May 28, 2022 which took place in the PT WNL meeting room. The meeting was for the election of the new *LKS Bipartite* board for the 2022 period. The certification unit showed the attendance list and documentation of the meeting.

Based on the foregoing, it is known that the certification unit already has good documentation regarding the internal meeting of the worker union.

6.3.3

Based on interviews with *LKS Bipartite* representatives who explained that the certification unit had given freedom of association and at present *LKS Bipartite* still active. The establishment of the *LKS Bipartite* is in accordance with the applicable laws and regulations. The certification unit is giving freedom for worker to express their opinion and also, it is doing not give any intervention related to *LKS Bipartite* activity.

Based on interviews with estate and mill workers found that workers were satisfied with the performance of *LKS Bipartite* in handling every worker complaint that came in. So that until the audit activities were carried out there was no intention on the part of the workers to form a labour union.

Status: Comply

6.4

Children are not employed or exploited.

6.4.1

The certification unit has a Human Rights Policy signed by HR Region 2, which states that certification unit does not tolerate child labor, any form of child exploitation and child abuse. The certification unit has committed to prohibiting the use of child labor and forced or compulsory labor in its operations. In addition, child labor clauses apply across Wilmar's global operations, including subsidiaries, joint ventures and third-party suppliers. In addition, the Company Regulation also states that the recruitment requirements for new employees must not be under the age of 18.

This policy has been socialized to all employees in each estate, mill and local contractor. The certification unit can show documentation, attendance list and information dissemination of the policy.

Based on field visits and interviews with workers in mill and estate, known that the minimum age for work is 18 years, and no workers found below the minimum age specified. This is supported by the results of a review of certification unit and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work, the youngest age of workers is 21 years when entering work.

6.4.2

The certification unit shows a list of employees accompanied by date of entry and date of birth. In addition, an example of proof of recruitment is also shown in the form of a copy of the employee's ID card and family card. From these data it is known that there are no employees under 18 years of age when accepted to work at the certification unit.

Based on field observations and interviews with estate, mill, and contractor employees revealed that there were no employees under the age of 18 when they started working.

6.4.3

The certification unit shows the 2022 Student Internship List document. In the document it is explained that there are 8 students who are interning in the certification unit's operational area and come from different schools.

It was further explained that the students did internships for 5 months starting on June 06, 2022. Based on interviews with management revealed that these students did internships in the administration of the estate and mill offices.

6.4.4

Based on interviews with the gender committee and workers in the field revealed that the workers had understood the rules regarding the prohibition of bringing children to work. The certification unit also showed the news of the socialization and education on child protection and development on April 07, 2022 attended by 29 participants

Status: Comply

6.5

There is no harassment or abuse in the workplace, and reproductive rights are protected.

6.5.1 and 6.5.2

The policy on prevention of sexual harassment and violence is contained in the Employment Policy signed on July 10, 2017, which states that certification unit strives to provide a conducive work environment characterized by equality and mutual respect, and encourages reporting of all incidents sexual violence and harassment, and violations of reproductive rights experienced by every individual. The gender committee was formed to provide support for female workers against sexual harassment and violence and to communicate and communicate the policy to all workers.

This policy has been socialized to all employees in each estate, mill and local contractor. Certification unit can show documentation, attendance lists and socialization materials.

6.5.3

The certification unit shows the document for the list of new mothers in 2022. From the list, it is known that from 2021-2022 there were 50 employees. Furthermore, the certification unit showed the document Identification of the Needs of New Mothers in which the assessment was carried out on 50 employees who were pregnant since 2021. From the results of the assessment, several things were known as follows:

1. Provision of a lactation room.
2. Provide breaks for breastfeeding.
3. Breastfeeding counseling.
4. Job transfer for pregnant and lactating women.

Based on interviews with gender committee and women worker, it is known that the certification unit has provided a certain place for breastfeeding at clinic with special time to breastfeed. There was no prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered/ picked up by the foreman at these times.

6.5.4

The certification unit showed the procedure to accommodate complaints and grievances from employees specifically in sexual harassment and violence. In the procedure described that if requested, the certification unit guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistle blower).

Besides that, the certification unit has formed gender committee for handling the harassment issue around female workers. Complaint can be submitted to board of gender committee, or their foreman. Based on interview with the board of gender committee, the certification unit provides the female worker with menstrual leave, pregnant and nursing leave for about 3 months. Pregnant and nursing female worker is prohibited to work related to chemical. And also, certification unit give special breast-feeding time for female worker, but prohibit the worker from working with chemical material.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1

Based on interviews with operational staff revealed that all employees were those who passed the recruitment and selection process according to certification unit procedures and requirements. Certification unit post job vacancies then prospective workers come voluntarily to apply for jobs that are available for free and there is no holding of identity documents. Overtime is monitored by the certification unit and workers are given the freedom to choose overtime. The certification unit also does not force or make it difficult for employees to resign. There is no penalty for termination if they wish to terminate the contract early.

Based on verification document, field observation, and interviews with workers and stakeholders, auditors did not see any harvester accompanied by their wife or children and any indication of forced labor. There is no threat against family members. Based on document verifications and field observations in spraying & harvesting activities at Estate and Mill operations activities, there were no forms of forced or trafficked labor are used. Besides that, there are no foreign workers who work at certification unit.

6.6.2

There are no migrant workers who work in the certification unit's operational area. All workers come from within one country (although from various regions). In addition, each worker has been provided with a clear work contract. The rights and obligations of workers are also clearly stated in certification unit regulations, Company Regulation, and in work agreements. Based on the employee list, it is known that all employees are permanent employees.

Status: Comply

6.7

The unit of certification ensures that the working environment under its control is safe and without undue risk to health.

6.7.1

The company already has an OHS organization in the form of an Occupational Safety and Health Committee (Occupational Safety and Health Development Committee) which has been approved by the local manpower agency, namely: Decree of the Head of the Central Kalimantan Province Manpower and Transmigration Service No. Kep.252/Disnakertrans/VIII/2022 concerning Ratification of PT Windu Nabatindo Lestari's Occupational Safety and Health Advisory Committee. Ratified on August 15, 2022, the organizational structure of the OSH committee consists of: Chair, Secretary and Members. SKP AK3 General on behalf of Regi Septian Nugraha as Secretary with Reg No. 58330/P3K/AJ/62/2022/P1 dated 30 June 2022 with status still valid until June 2025. The OHS Committee consists of Mill and Estate which are combined into one organizational structure.

The OHS work program is evaluated every month through regular OHS committee meetings, which include Issue, action plan, current status, action taken by and target date, for example contained in the OHS committee quarterly report, recap of discussions at the OHS committee meeting in April – June 2022, among others related to:

- Work accidents in January – June 2022, by emphasizing the application of HIRAC and continuous PPE discipline.
- Occupational Health and Safety, by already conducting socialization about OHS
- PPE inspection, having done PPE inspection
- Socialization of the Implementation of Large-Scale Social Restrictions (PSB) due to the COVID-19 pandemic, by already conducting socialization according to the Health protocol

6.7.2

The company already has Emergency Preparedness and Response procedures (Document No: WNL-SUST-SOP-20, dated March 1, 2018 regarding instructions for handling and preventing emergencies and their recovery efforts, whether affecting humans, the environment or work activities/processes. These procedures are in a language that is easily understood by the working person.

The company also shows the Emergency Response Team Structure which has been provided with training and has a first aid certificate, totaling 3 people. The structure of the Emergency Response Team consists of a chairman, vice chairman, coordinator and members.

Based on field observations and document review, it is known that the company has provided first aid kits at strategic and easily accessible places and provided supplies to the foreman in the form of first aid bags. For example, in KAGM the number of first aid kits available is type A with a total of 16 units and approximately 460 employees, this is in accordance with the standard regulations of Permenakertrans No. 15 2008. Every foreman such as the Spray Foreman is provided with a first aid bag and can explain how to use it. contents of the first aid kit. The first aid training was held on July 12, 2022, which was attended by 34 workers and the foreman. The company also shows the results of the first aid kit inspections which are carried out every month at all company locations.

Based on interviews and document review, it is known that the company has reported work accidents and is reviewed regularly in the OHS committee's quarterly report to the Manpower and Transmigration Agency.

6.7.3

Regarding the use of personal protective equipment, it is regulated in PPE SOP No. BGA-SOP-CCS-1106. 1-R0, which explains that:

- The company provides all PPE needed by employees according to the risk of danger
- PPE that has been damaged and cannot function properly because it is worn by workers
- If the employee's PPE is damaged, the employee is entitled to a new PPE, by submitting the damaged PPE

The company has conducted socialization related to the policy on the use of PPE, one of which was at PMSE in April 2022 to 22 chemist workers, 22 fertilizer workers, and 100 harvest workers. The company also shows BA handover of PPE, namely:

- KAGE, distribution was carried out in July 2022 and distributed to 74 workers
- PAGE, the distribution was carried out in June 2022 and distributed to 26 workers
- PMSE, the distribution is done in stages to different employees, namely in January, February, March and April 2022.

Based on field observations and worker interviews, there are still workers who do not use appropriate PPE, namely at KAGM: the process foreman uses damaged safety shoes, 1 operator at the Boiler station uses damaged safety shoes, 1 press station operator uses damaged safety shoes, 1 operator in the stew station uses damaged safety shoes, 1 worker in WTP uses damaged safety shoes

Based on the evidence obtained, it is concluded that some workers have not used the appropriate PPE and the company has not replaced the damaged PPE for all employees, especially Mill employees. Based on explanation raised non conformity No 2022.02 with major category

6.7.4

The certification unit shows proof of payment of *BPJS Kesehatan* and *BPJS Ketenagakerjaan* for estate and mill for the period March – August 2022. From the results of document verification, it is known that all workers have been included in the *BPJS Kesehatan* and *BPJS Ketenagakerjaan* program, for example proof of payment of *BPJS Ketenagakerjaan* for the period May 2022 for 1739 employees paid on June 15, 2022 while *BPJS Kesehatan* for the period of August 2022 has been paid on August 9, 2022 for all employees, both estate and mill.

Based on field observations and interviews with estate, mill and contractor employees revealed that each employee had been included in the *BPJS Kesehatan* and *BPJS Ketenagakerjaan*, further explained that employees had used *BPJS Kesehatan* for treatment at public health services.

Based on verification document of work accident show that work accidents that occur within 1 year are only work accidents with a minor category and can be handled by the certification unit's clinic facilities so that there are no work accident claims.

6.7.5

The company is still consistent in monitoring the recording of occupational accidents by calculating the lost time accident (LTA). Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. This document informs the time period, the number of working days, the number of no effective working days, overtime, hours of work in total, the number of accidents, the number of working days lost, hours of work a year, the number of accidents a year, lost days a year, Calculation of Severity Rate and Frequency Rate is reviewed regularly and monitoring will be evaluated at the monthly meeting of OHS Committee. For example, LTA recordings for the January - July 2022 period are:

| Unit | Work Hours | Case | LTI | FR | SR |
|------|------------|------|-----|------|-----|
| KAGM | 136.927 | 2 | 1 | 14.6 | 7.3 |
| KAGE | 465.164 | 5 | 2 | 10.7 | 4.3 |
| PAGE | 366.233 | 7 | 3 | 19.1 | 8.2 |

Based on review of the document, the accident incident has been reported to the local Manpower and Transmigration Agency and also to the Social Health Insurance Administration Body (*BJS*). Workers who experience work accidents are entitled to medical expenses from the Social Health Insurance Administration Body (*BJS*).

Based on the description above, the company records work accidents using Lost Time Accident (LTA).

| | |
|-------|--|
| 6.7.3 | Status: NCR No 2022.02 with major category |
|-------|--|

PRINCIPLE #7 PROTECT, CONSERVE AND ENHANCE ECOSYSTEMS AND THE ENVIRONMENT

7.1

Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.

7.1.1

The integrated pest control plan is contained in the annual budget document which refers to the procedures in place, including:

- Carry out detection, census and monitoring of pest attacks of rats and leaf-eating caterpillars periodically in accordance with procedures.
- Carry out biological pest control by using owls to control the population of rats and planting beneficial plants as habitats for predators of leaf-eating caterpillars.

The company has a record of the implementation of pest monitoring and control, by showing evidence such as:

- Records of integrated pest control show that the company has carried out pest attack observations in July 2022 at KAGE, PMSE and PAGE, with observations including PMSE and KAGE that there was no *UPDKS* pest attack and the level of rat attack. While in PAGE there was no *UPDKS* pest attack and the rat attack was still below the threshold of 1.0% (threshold of 5%).
- The company has planted beneficial plants by showing the beneficial plant monitoring documents, namely *Turnera subulata* and *Nephrolepis*. Based on field observations in blocks K49, K50, K48, J49 and J50 Division 3 KAGE, it is known that there are *Turnera subulata* and *Nephrolepis* plants for *Limacodidae* and *Psychidae* predatory hosts.
- Development of Owls as natural predators of rats. The results of the study of the report on the condition of guppies in July 2022 revealed that at PT WNL KAGE there were 46 owl cages and at PAGE there were 52 owl cages.

From the results of field visits, interviews, and document review, it is known that the company has and has implemented SOPs for pest monitoring and control.

7.1.2

Based on document review and interviews with relevant management, it is known that the company does not use the species mentioned in the Global Invasive Species Database and CABI.org in integrated pest control.

The company has a record of the implementation of pest control, by showing evidence such as: Planting beneficial plants, the company has planted beneficial plants by showing the beneficial plant monitoring documents, namely *Turnera subulata* and *Nephrolepis*. Based on field observations in blocks K49, K50, K48, J49 and J50 Division 3 KAGE, it is known that there are *Turnera subulata* and *Nephrolepis* plants for *Limacodidae* and *Psychidae* predatory hosts.

7.1.3

The company has shown its commitment to eco-friendly plantation management. Based on document review, field observation, as well as interview with the workers and external stakeholders, known that the company did not use fire for pest control.

Status: Comply

7.2

Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.

7.2.1

The company has a commitment to reduce pesticides in plantation operations, which is contained in the Sustainability Policy document ratified on August 13, 2015. One of the policies contained in the document is a commitment to implement Integrated Pest Management to reduce pesticide use. Pesticides classified by WHO as class IA or IB listed by the Stockholm or Rotterdam Conventions will not be used, except in certain and urgent situations. It also prohibits the use of paraquat pesticides.

Measures to avoid the development of resistance are to use pesticides selectively (for weeds) and develop biological control (for pests). The company shows a list of all types of pesticides used for the period 2022 in KAGE. These are described in the following table:

| Pesticides | Active Ingredients | No. Registration | Objects |
|------------|------------------------------------|--------------------|--|
| Kenlon | <i>triclopyr active equivalebt</i> | RI. 0103011984695 | Broadleaf weed <i>Chromolaena odorata</i> |
| Fascinate | <i>Amonium Glufosinate</i> | RI. 01030120175826 | Broadleaf weed <i>Ageratum conyzoides</i> ; Narrow-leaved weed <i>Axonophus compressus</i> , <i>Imperata cylindrica</i> , |

| | | | |
|-------------|--------------------------|--------------------|--|
| Prima-Furon | <i>metil metsulfuron</i> | RI. 01030120103786 | Ischaemum timorense, Ottochloa nodosa, Setaria palmifolia |
| Penta-up | <i>Glyphosate</i> | RI. 01030120062456 | Broadleaf weed Ageratum conyzoides, Clidemia hirta, Synedrella nodiflora |
| | | | Broadleaf weed Borreria alata Mikania micrantha golongan rumput Ottochloa nodosa Paspalum conjugatum |

Based on observations and interviews conducted with spray workers in block G45 Division 5 KAGE, it was concluded that workers knew about the function of chemicals used and were selective when spraying activities. such as for example for Methyl and Ammonium Glufosinate materials used for cross-border spray.

Based on the document review and field observation to the agrochemical warehouse, it is known that there is no use of pesticides other than herbicides that have been justified by the company.

7.2.2

The company shows a record of pesticide use from January to December 2021, which is included in the monthly pesticide monitoring document containing information on the type of pesticide used, active ingredient, area used, amount used, usage units, period of use and LD-50, and class WHO. For example in the PT. WNL KAGE on January - December 2021 as follows:

| Pesticides | Active ingredients | LD50 (rat) (mg/kg) | Amount used (Ltr or Gr) | % active ingredients | Area used (Ha) | Unit/Ha |
|-------------|------------------------------|--------------------|-------------------------|----------------------|----------------|---------|
| Kenlon | triclopyr active equivalence | >2500 | 317.17 | 48 | 2,38.07 | 0.064 |
| Fascinate | <i>Amonium Glufosinate</i> | >5000 | 64 | 15 | 78.84 | 0.122 |
| Prima-Furon | <i>metil metsulfuron</i> | >8000 | 262.98 | 20 | 3,595.38 | 0.015 |
| Penta-Up | <i>Glyphosate</i> | >5000 | 5.590 | 48 | 3,595.38 | 0.746 |

Based on field observations at the chemical/pesticide warehouse, it is known that the list of pesticide records is in accordance with the list of stocks in the warehouse.

Based on field observations, it is known that workers understand the principle of selective weed control and the Buffer zone area such as a river border, around 2 trees along the river border, there should be no application of pesticide spraying.

7.2.3

The company shows records of pesticide use in 2020 and 2021 at PT WNL PAGE which shows a decrease in pesticide use, such as:

| Active ingredients | Unit | 2020 | 2021 |
|---------------------|------|--------|--------|
| Amonium Glufosinate | L | 479.87 | 300,00 |
| Metil Metsulfuron | Kg | 318.60 | 303.92 |

Based on the data above, there is no increase in the use of some pesticides.

The company has also planted beneficial plants, such as *Turnera subulata* dan *Nephrolepis*. In addition, the company also showed documents on the number of active and inactive Owl cages to eradicate rats

Based on field observations, interviews, and document review, it is known that the company has maintained records of pesticide use and its reduction to some extent by substitution of environmentally friendly materials/use of biological agents for plant maintenance.

7.2.4

The company shows the Division's work documents and the Pest control activity plan document which consists of detection and

census of rat pests. leaf-eating caterpillars. termites and biological control, such as planting beneficial plants and developing owl populations. The company monitors the effectiveness of biological pest control such as developing beneficial plants for oil palm leaf-eating caterpillars and developing owls for rats. The use of insecticides is carried out if the level of pest attack is above the threshold (> 5% caterpillars/midrib). The company shows the recorded documents from the results of the pest census in July 2022 at KAGE, PMSE and PAGE, with observations including PMSE and KAGE that there was no *UPDKS* pest attack and the level of rat attack. While in PAGE there was no *UPDKS* pest attack, and the rat attack was still below the threshold of 1.0% (threshold of 5%).

Based on the results of document reviews, interviews, field observations, and pest censuses, the company has not yet carried out chemical pest control.

7.2.5

The company has justification for the use of selective pesticides according to pest specifications, both in pest, disease and weed control procedures, as well as a management commitment to update 2021. The document contains the type and name of the pesticide, physical form, active ingredient, group according to WHO, LD50, working method, target selective, dose, manufacturer, register number at the Pesticide Commission, and distribution permit. From the review of the document, it is known that the pesticides used do not fall into categories 1A, 1B, the Stockholm/Rotterdam Convention, and there is no paraquat.

The company has a commitment to reduce pesticides in plantation operations, which is contained in the Sustainability Policy document ratified on August 13, 2015. One of the policies contained in the document is a commitment to implement Integrated Pest Management to reduce pesticide use. Pesticides classified by WHO as class IA or IB listed by the Stockholm or Rotterdam Conventions will not be used, except in certain and urgent situations. It also prohibits the use of paraquat pesticides.

7.2.6

The company has an HSE Work Instruction on the Use & Control of Pesticides Number BGA/WNL-K3/IK-01/03/2012 Revision number 0 approved by Area Controller 3 dated March 14, 2012.

The company shows records of training on the use of pesticides for pest/weed spraying activities, including:

- KAGE was held simultaneously on February 8, 2022, which was attended by 14 workers consisting of the Foreman and workers related to pesticides and spraying techniques.
- PAGE was held simultaneously on February 16, 2022 which was attended by 15 workers consisting of the Foreman and workers related to pesticides and spraying techniques.
- PMSE was held simultaneously on March 15, 2022, which was attended by 14 workers consisting of the Foreman and workers related to pesticides and spraying techniques.

The results of field observations, it is known that workers have carried out work in a trained manner and according to procedures, use of appropriate PPE, areas related to chemicals equipped with B3 warnings, limited area warnings, warnings on the use of PPE, emergency response facilities such as APAR, MSDS, HIRAC, washrooms, spill control areas and cleaning kits

7.2.7

The results of a field visit to BGA Ground System Division 5 KAGE found that the company already has sanitation facilities in good condition and is equipped with a rinse room, shower, drainage channel, storage area for work tools and PPE, milk drinking room, no pesticides were found stored in the building.

The results of a field visit to the chemical/pesticide storage warehouse, it is known that the chemical storage area is in good condition and has been equipped with a closed and labeled container and has OHS warnings and hazard symbols, the fertilizer storage area has been equipped with ventilation and covered with pallets

Based on this explanation, it was concluded that the company already has a chemical storage area in good condition, organized and in accordance with applicable regulations.

7.2.8

The certification unit already has the SOP for the management of pesticide packaging waste, namely the number GA/WNL-K3/IK-01/03/2012, ratified on March 12, 2012 and the SOP for the Management of Hazardous and Toxic waste, namely Number WNL-SUST-SOP-14 which was ratified on 19 July 2021. The procedure explains that all used pesticide packaging that is empty must be controlled and managed properly in circulation and cannot be used for employee needs, such as for water containers, food containers, and others. Used pesticide packages that are not reused must be immediately perforated at the bottom and sent to the Hazardous and Toxic Waste Warehouse.

The company have agreement letter for hazardous waste transporting with PT Semesta Langgeng Sentosa Number 02/MOU/WNL-SLS/III/2022 dated 1 March 2022 valid until 1 March 2023. The transportation of hazardous waste used for pesticide packaging was last carried out on 14 June 2022 by licensed transportation of PT Semesta Langgeng Sentosa according to the KLHK-1659803940 manifest of 0.1484 tons.

Based on field visits and interview with pesticide warehouse operator and the temporary storage area for hazardous and toxic waste in the estate, it was found that the pesticide storage area was well managed, oil traps were available, adequate and isolated airways so there was no potential for pesticide exposure to leave the warehouse. Pesticide waste, such as used pesticide packaging which is classified as hazardous and toxic waste, was also found to be stored in a temporary storage warehouse for hazardous and toxic materials which were properly monitored and then collected to licensed collectors. Before being stored in a temporary storage place for hazardous and toxic waste, the used pesticide packaging in the form of jerry cans is shredded first, this is done by management to avoid reuse of pesticide packaging and make storage efficient.

Based on interviews with employees and foremen of pesticide application in estate, it was found that all containers used for pesticide packaging were returned and sent to temporary storage places for hazardous and toxic waste materials that were not used for purposes other than pesticide application activities. All used containers, work tools and work clothes are stored in a special storage area. Thus, there are no contaminated items to be taken home. The results of the employee's home observations show that it is not found that the used pesticide packaging is disposed of at the disposal site and is not used for other purposes such as trash cans, flower pots and so on.

7.2.9

Based on the results of a review of pesticide application documents and interviews with management, spray workers and the village heads, it was found that during ASA 1.1 the company did not apply airborne spraying.

7.2.10

The company showed the results of special medical chekup for 33 pesticide operators in the form of examinations of vital organs such as lungs, blood samples and blood pressure, which were carried out in September 2021 with overall normal results. The company has carried out a special medical chekup for pesticide operators in 2022 through the Prodia Palangkaraya Laboratory on August 20, 2022, but based on a statement from Prodia Palangkaraya until the audit activity took place, the results of the inspection have not been released and the company has not been able to show the results of the inspection. This can be an opportunity for improvement for the company to be able to show the results of the examination and carry out further examinations for employees who are indicated to have health problems. (OFI)

7.2.11

Based on field observations of fertilization and spraying activities, it is known that workers understand the procedures for pregnancy checks for female workers and the prohibition for pregnant and lactating women to work related to chemicals. In addition, none of the pesticide operators were pregnant or breastfeeding during the audit.

Certification unit has had an internal memorandum that prohibits pregnant and breastfeeding personnel working with chemical material. Based on interview with some female spraying personnel, it's known that there was neither pregnant nor lactating female personnel who work with pesticide. However, unit management conducts pregnancy test and examination every month. Based on interview with the female worker known that the personnel have understood that female personnel cannot work with chemical material if they are pregnant or lactating.

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| Status: Comply |
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7.3

Waste is reduced, recycled, reused and disposed of in ways that are environmentally and socially responsible manner.

7.3.1

The company shown evidences that the waste has been identified based on toxicity and hazardous characteristics, and then managed in accordance with waste management procedure and government regulation. The waste identification and management plan stipulated in document of Waste Source Identification and Management. Has been identified the source of waste and pollution from Mill and Estates. For example, engine room produce emission from generator, sterilizer station produces solid waste and scattered loose fruit, chemical storage produce solid waste, such as ex chemical container, etc. The hazardous waste handled properly by disposed based on each toxicity and hazardous characteristics, such as medical waste which is classified as infectious on storage on hazardous waste.

POME

The waste treatment process in the factory with the WWTP pond system. Before being used on plantation land, all wastewater is treated first in the WWTP pond until it reaches the permissible quality standards for wastewater utilization with the provisions of pH 6-9 and BOD \leq 5000 mg / l. Katari POM has a permit for factory waste management, disposal or land application in accordance with stipulated requirements, accordance Permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/042/EK.SDA-DLH/I/2017 which was legalized on January 24, 2017 and is valid for 5 years.

Based on the results of the verification of the Land Application permit document, the permit expires on January 24, 2022. In this regard, the company shows the progress document for processing the land application permit, which is in accordance with the letter from the Environmental Agency dated June 6, 2022 No.660/30/DLH-TL/ 2022 regarding the direction for the extension of PT WNL's land application permit, based on the directive it is explained that the land application permit is still valid if there are no changes in operational activities.

Solid Waste (Fiber, Shell and EFB)

The company utilizes fiber and shells as boiler fuel, while EFB is applied to plantation land as fertilizer for oil palm plants.

Hazardous and Toxic

The company also has a permit for the Temporary Storage of Hazardous and Toxic Waste by the Regional Government based on the Decree of the Head of the Investment Service and One Stop Services of Kotawaringin Timur Regency Number. 018/DPMTSP-PT/LB3/III/2020 which was ratified on March 2, 2020 valid 5 years.

The company have agreement letter for hazardous waste transporting with PT Semesta Langgeng Sentosa Number 02/MOU/WNL-SLS/III/2022 dated 1 Maret 2022 valid until 1 March 2023. The last transporting of the hazardous waste dated 14 June 2022 on Katari POM, the following is proof of transportation documents:

- Manifest number KLHK-1659802861 is oil used 1.62 ton.
- Manifest number KLHK-1659804407 is lamp used 0.004 ton.
- Manifest number KLHK-1659807143 is filter used 0.041 ton.
- Manifest number KLHK-1659803940 is used hazardous container 0.1484 ton.
- Manifest number KLHK-1659804803 is used Battery 0.004 ton.

The company also has a permit for the Temporary Storage of Hazardous and Toxic Waste on each unit consist of 6 hazardous waste storage warehouses within the scope of PT WNL. Permit based on the Decree of the Head of the PMPTSP Office of Kotawaringin Timur Regency Number 018/DPMTSP-PT/LB3/III/2020 which was ratified on March 2, 2020 valid 5 years.

7.3.2

Based on interviews with company management and the Head of the Hazardous and Toxic Waste Warehouse at the sampling location, it is known that they have an understanding of the handling of waste disposal, especially hazardous waste and domestic waste and the management of hazardous waste in accordance with the procedures owned by the management unit. In addition, respondents also stated that these regulations are strictly enforced and there are sanctions for those who violate them. All waste disposal facilities have also been provided by the company such as organic and non-organic waste bins as well as domestic waste transportation which is carried out every 1-2 times a week. The respondent's understanding of the management of LB3 is the result of routine and consistent socialization and training as evidenced by the minutes that were held on July 14, 2021 to all KAGE staff and employees.U

Regarding the transportation of hazardous and toxic waste, the company cooperates with the official waste collection contractor, namely PT Semesta Langgeng Sentosa (PT SLS) with agreement letter number No 2/MOU/WNL-SLS/III/2022 dated 1 March 2022 valid until 1 March 2023. The auditor has been verification of the transporting permit PT Semesta Langgeng Sentosa and still valid. The company has and can show documents for storing and handling Hazardous and Toxic Waste in accordance with SOPs for storing and handling waste. These documents include balance sheets, logbooks and Hazardous and Toxic waste manifests. For the transportation of non-hazardous waste from employee housing or emplacement areas, it is carried out once every 1-2 weeks using a dump truck and immediately disposed of to the Landfill.

The company has identified the source of waste and pollution source and treat the identified source to reduce emission and pollution. The effort taken by the company are:

- Domestic waste: based on virtual field observation, the company has collected domestic waste periodically and dump it to the landfill and its known that location of landfill is far away from waterways and the housing area.
- Empty fruit bunch is applied to estate plantation area to substitute chemical fertilizer. Based on the results of field verification, information is obtained that there are 2 types of EFB processing, consisting of intact EFB (directly from the mill) and FFB managed by composting. Based on field visit EFB application is well managed.
- Shell and fiber are reused for engine fuel of boiler. It reduces the carbon emission from the combustion of fossil fuel.
- The managing for clinical waste, the company also has cooperation with licensed parties such as PT Semesta Langgeng Sentosa.

Regarding waste management, it is regulated in the following procedures:

- Procedure WNL-SUST-SOP-14 dated 19 July 2021 regarding the SOP for waste management issued on July 2, 2014 which explains that hazardous waste generated by operational activities such as used packaging contaminated with hazardous such as used oil drums, used paint buckets, used buckets, used rag contaminated with hazardous, used grease buckets and used filter are stored in the hazardous waste temporary storage area.
- Prosedur BGA-SOP-OP-1002.10-RO procedure regarding final effluent, effective January 1, 2014 revision 0 which explains that one of the POME sources is from condensate water and all POME is accommodated and managed in the WWTP pool

Furthermore, based on the results of the field visit, it was found that there was hazardous waste management that was not in accordance with the existing procedures, namely:

- There is hazardous waste from used paint cans used as water reservoirs in the laboratory
- There is hazardous waste used for hazardous chemical packaging stored in the laboratory
- There is hazardous waste of used paint cans thrown in the trash in front of the laboratory
- There is hazardous waste of used oil drums, hazardous contaminated used rags, contaminated used gloves, used hazardous water purifier packaging, used paint cans and used fluorescent lamps
- There is hazardous waste in sacks of chemical hazardous water purifiers disposed of in the trash at the WTP station.
- There is hazardous waste of used cloth that is contaminated with hazardous and used paint packaging is disposed of in the trash in front of the hazardous waste hazardous waste storage.
- There is hazardous waste from used cloths contaminated with hazardous located in the WWTP pumping area.

Based on the results of the field visit at Katari POM, information was obtained that the POME produced in the form of condensate water from the boiling station was not accommodated in the WWTP pool but instead flowed into the environment.



The company has not been able to show sufficient evidence that the management of hazardous waste is in accordance with procedures and is fully understood by workers and managers. Based on explanation raised non conformity No 2022.03 with minor category

7.3.3

The company does not carry out open burning for waste disposal. Base on field observation known waste separation is separated based on the type of wet and dry waste, garbage transportation is carried out routinely, waste separation organic and inorganic are adjusted to the appropriate tub then put into the final waste disposal and closed periodically. Based on the results of field visits, both on land and in housing, there was no indication of open burning of hazardous and toxic waste or domestic waste.

7.3.2

Status: NCR No 2022.03 with Minor Category

7.4

Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.

7.4.1

The company has Technical Guidelines for Palm Oil Plantations / Standard Operational Procedures for Palm Oil Agronomy to manage soil fertility which was issued on May 25, 2011 including:

- BGA-AGR-KS-SOP-01 Volume 1 contains about soil and water conservation (SOP-05) and planting of legumes (SOP-06)
- BGA-AGR-KS-SOP-01 Volume 2 contains Fertilization (SOP-09)
- BGA-AGR-KS-SOP-01 Volume 3 contains Management of marginal lands (SOP-16)

The implementation and monitoring of SOPs can be seen from the monitoring of fertilization work by each division, while the monitoring of fertilization performance results is carried out by the agronomy quality control section.

The company has implemented practices to optimize production results in accordance with established procedures, including:

- Sampling of soil and leaves periodically to ensure the elements needed by plants can produce optimally. The results of the analysis of the tested soil and leaves will be the basis for determining the dose of fertilization in each Estate.
- Fertilization activities that prioritize the principles of being on time, right on target, right dose and right application. In addition, for marginal soils, additional fertilization is given in the form of providing a total of 315 tons of empty bunches in July 2021 at KAGE, PAGE and PMSE
- Application of palm oil effluent (POME) to increase soil fertility. For example, the POME application on June 2022 was 22,727 M3 at KAGE.
- Maintenance of cover crops to reduce evaporation (maintain soil moisture). For example planting legumes (*Mucuna bracteata*) and maintenance of soft ferns (*Nephrolepis bisserata*).
- The company's commitment to no longer use herbicides with the active ingredient paraquat since 2015.
- Monitoring of the implementation of SOPs, among others, is carried out through an internal audit mechanism that is carried out by the OIA Department every semester.

Based on the explanation above, it is concluded that the company has a record of implementing good cultivation practices.

7.4.2

The company routinely monitors changes in nutrient status based on regular soil sampling units (SSU) and leaf sampling units (LSU) to determine fertilization recommendations. The results of soil analysis at KAGE, PAGE and PMSE which were last carried out on May 30, 2022, totaled 404 samples using the method of analyzing soil texture, soil pH, and several other parameters were measured. For leaf analysis at KAGE, PAGE and PMSE, the last time was on 7 June 2022 as many as 419 total samples and several nutrient parameters were measured such as: N, P, K, Mg, Ca and B. The results of the analysis were used as fertilizer recommendations in 2022. .

Visual observations are carried out every year during leaf analysis activities. Visual observations are considered in determining fertilizer recommendations, nutrient deficiencies and analyzing potential diseases that may become endemic to certain diseases. The results of soil and leaf analysis become recommendations for fertilizer doses to produce optimal oil palm fruit production. The principle of fertilization is to provide treatment in the field to produce the nutrients needed by oil palm plants and produce optimal results.

7.4.3

The company shows a record of using POME and empty bunch as a recycling strategy carried out by the company as fertilizer. KAGE has applied 13,360 tons of empty bunch in the period January to July 2022. Meanwhile, the use of POME applied at KAGE for the period January to June 2022 is 22,727 M3.

Based on field observations in the Land Application area, it is known that the company has used POME according to the procedure.

7.4.4

The company shows the recording of the recommendation report and the realization of fertilization for the January - December 2021 period is in accordance with the dose. For example in the Fertilization Recommendation and Realization Report for the period January - December 2021 at PT WNL PAGE as follows:

| Type of Fertilizer | Recommendation | Realization | Achievement |
|--------------------|----------------|-------------|-------------|
| | Kg | Kg | (%) |
| Borate | 35.24 | 35.24 | 100 |
| TSP | 1.96 | 1.96 | 100 |
| Dolomite | 787.14 | 787 | 100 |
| Kieserite | 16.17 | 16.17 | 100 |
| NPK Granul | 2,094.62 | 2,094.62 | 100 |

From the results of document verification of the realization of PT WNL PAGE fertilization, it was concluded that the realization of fertilization was in accordance with the recommendations and the fertilization plan for 2021 had been completed by the company as a whole based on the fertilizer recommendations set.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company shows a map of marginal areas compiled by the GIS Department based on survey activities with the BGA Research Department. Marginal land is defined based on the main limiting factor, so it requires special action / treatment. A map document of PT WNL's marginal land is available from the GIS BGA Department with a scale of 1: 66,000 with map number: 005/GIS-PT.WNL/X/2020. Based on the map the following information:

- Lowland minerals : 558 ha
- Kaolin Flat : 1,374 ha
- Spodic Sand : 2.846
- Lowland non mineral :24 Ha
- Sand in : 12 Ha

The company has also shown the contours of PT. Windu Nabatindo Lestari with a scale of 1: 66,000 with map number 003/GIS-PT.WNL/X/2020. Based on the map, it is known that there are no areas with very steep slopes in the area cultivated by the company

7.5.2

Until the ASA 1.1 assessment was carried out, there were no replanting activities carried out by the Company. Based on interviews with Company representatives that the replanting plan will be carried out in September 2022.

7.5.3

Until the ASA 1.1 assessment was carried out, there were no new plantings carried out by the Company, neither new land development nor replanting activities. Based on interviews with Company representatives that the replanting plan will not be carried out within 5 years and there is no new land development

Status: Comply

7.6

Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.

7.6.1

The company shows a map of marginal areas compiled by the GIS Department based on survey activities with the BGA Research Department. Marginal land is defined based on the main limiting factor, so it requires special action / treatment. A map document of PT WNL's marginal land is available from the GIS BGA Department with a scale of 1: 66,000 with map number: 005/GIS-PT.WNL/X/2020. Based on the map the following information:

- Lowland minerals : 558 ha
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7.6.2

Until the ASA 1.1 assessment was carried out, there were no new plantings carried out by the Company, neither new land development nor replanting activities. Based on interviews with Company representatives that the replanting plan will not be carried out within 5 years and there is no new land development.

7.6.3

The company shows records and maps of land management that are in accordance with topographic conditions, including those listed in the following documents:

- Statement area map with a scale of 1:40,000, the map explains the name of the block, road block, division boundaries, ditches, rivers, emplacement/employee huts, PKS, nurseries and offices.
- Topographic map with a scale of 1:40,000, in the map describes the topographical conditions of KAGE used by the company in the development of oil palm plantations that are now running, such as the construction of roads, bridges, fire towers, ditches and others.

Based on interviews with management representatives, document review, and field observations, it is known that the company has records and maps of land clearing and arrangement according to topography and requirements in environmental permits or AMDAL/RKL-RPL.

Status: Comply

7.7

No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.

7.7.1

Based on document review and interviews with the management of PT WNL, the company is no longer planting new plantations in existing plantation areas or new land clearing.

7.7.2

The recording company of the peatland inventory document that was sent to the RSPO on 18 March 2020, which describes the area of peatland in the company's operational area of PT WNL KAGE, the reported peat land is divided into two parts, namely certified and uncertified peat land, namely:

| Criteria peat land | Planted Peatlands (Ha) | Infra, Buildings, etc (Ha) | Conservation (Ha) |
|--------------------|---------------------------|-------------------------------|----------------------|
| Certified Area | 540.6 | - | - |
| Uncertified Area | - | - | - |
| Total | 540.6 | - | - |

7.7.3

The company shows the recorded results of measurements and observations of peat subsidence in HGU areas where oil palm plantations are being planted, with the following explanation:

The company has 6 subsidence stakes (2.7 stakes/240 Ha). Based on the results of the peat subsidence measurement document, it is known that the subsidence measurement is carried out every month, with an example of the measurement results at KAGE as follows:

- Subsidence monitoring in block B54a. Monitoring has been carried out since January 2018. The results of monitoring the decrease in peat subsidence from January 2018 - July 2022 are an average of 3.1 cm.
- Subsidence monitoring in block D56a. Monitoring has been carried out since January 2018. The results of monitoring the decrease in peat subsidence from January 2018 - July 2022 are an average of 3.8 cm.
- Subsidence monitoring in block E52a. Monitoring has been carried out since January 2018. The results of monitoring the decrease in peat subsidence from January 2018 - July 2022 an average of 3.4 cm
- Subsidence monitoring in block G56a. Monitoring has been carried out since January 2019. The results of monitoring the decrease in peat subsidence from January 2019 - July 2022 an average of 2.6 cm

Based on the results of field visits, interviews, and document reviews, it is known that the company has managed peat properly in accordance with procedures and/or laws and regulations.

7.7.4

The company has a water management program as stated in Inter Office Memo 034/IOM/Dy COO-BGA/VI/2015 regarding Assessment Quality Of Marginal Area Treatment & Declaration on Marginal Area 2015. In point 3, it is explained about Treatment of non-mineral lowland areas that are:

- Completion of Water Management (SPA)
- The water level in the dry season is at least 50 cm and in the rainy season a maximum of 30 cm.
- Compaction of planting lines and haul path.
- Liming to reduce pH (neutral pH).

The company has shown the water level monitoring document as an example of the implementation of the company's water management program. The examples are as follows:

- Piezometer monitoring in block G56 KAGE for the period July 2022 with a water level in the planting area of 36 cm from the ground.
- Monitoring the water level with a water level stick in block G56 for the period July 2022 is 50 cm.

In addition, as a land cover program, the company planted soft ferns (*Nephrolepis*). An example is the planting of *Nephrolepis* in blocks K49, K50, K48, J49 and J50.

7.7.5

Based on the results of the study of the area statement document, the company's long-term plan (2020 – 2024) and interviews with the company's management, it is known that the company does not have a replanting plan within the next 5 years so the company has not conducted a drainability assessment

7.7.6

The company shows a map of the realization of water management at a scale of 1:66,000 which informs the number and distribution of water management facilities, such as ditches, 1 unit water gate. In addition, there is also a peat subsidence observation map and a 1:66,000 scale piezometer that informs the distribution of 6 units of peat subsidence stakes (2.7 stakes/240 Ha) and a piezometer of 5 units (1.1 units/120 Ha). Based on the document, it is known that the company has fulfilled the number of subsidence stakes of 2.7 stakes/240 Ha (standard 1 stake/240 Ha) and the number of piezometers of 1.1 units/120 Ha (standard 1 unit/120 Ha).

7.7.7

Based on the Soil Type Map of PT Windu Nabatindo Lestari with number 02/SSDM/Tanah Type/WNL/2021 dated 10 July 2021, it is known that the peat area in PT Windu Nabatindo Lestari covering an area of 540.6 Ha is located in KAGE. The peat area is included in the planted area. Thus, there is no peat area that is not planted by the company.

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| Status: Comply |
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7.8
Practices maintain the quality and availability of surface and ground water
7.8.1

Based on the 2008 AMDAL document for PT WNL and 2013 UKL-UPL for Katari Agro Mill, 2013 UKL-UPL for Pelantaran Estate, document identification of high conservation value HCV area (2012), as well as maps of river flows and water sources that have been mapped at scale 1:63000 and it can be seen that there are several water sources points in the operational area of PT WNL Katari Agro Mill unit, namely the Katari River, Cempaga River, and Keruing River. Based on the document, it is also known that the management plan for water sources is to test the quality of surface water and monitoring wells every 6 months. All tests are carried out by a KAN accredited laboratory (LP-024-IDN). Regarding this, the company shows the results of surface water quality testing for all identified water sources contained in all RKL and RPL reports for the first semester of 2021 and semester 1 years 2022 (3 reports) and have been reported to the environmental service of Kotawaringin Timur Regency on 11 August 2021 with evidence of news handover ceremony number 56/EXT/Sust./WNL/VIII/2022.

The unit of certification also does not limit access to clean water, and workers also have adequate access to clean water. Based on the results of field observations in the housing complex area as well as interviews with fertilizer workers, spraying workers, and harvest workers, information was obtained that clean water facilities for housing were obtained from drilled wells provided by the company and for factory workers who lived in factory housing, the water source came from reservoirs which has been processed in WTP. The unit of certification has consistently had a water management plan for mills and plantations that is stated in the Environmental Management and Monitoring document as well as riverbank management programs and other water sources. Testing for drinking water is also carried out by the company to see the quality and quantity of ground water taken from monitoring wells and drilled wells. The guidelines used in measuring and testing drinking water quality use the Minister of Health Regulation Number 32 of 2017, concerning Environmental Health Quality Standards and Water Health Requirements and it appears that all parameters are below the standard quality standards.

The realization of water quality improvements that have been carried out by the company include:

- Conduct socialization to all employees and the surrounding community not to use the water for consumption activities.
- Maintain a hygienic environment around water sources so that sources of pollutants can be minimized.
- Create a program to improve water quality gradually with the provisions of the applicable laws.
- Report the results of the examination in accordance with the provisions of the applicable laws.
- Testing the quality of river water and boreholes listed in the RKL/RPL report
- Management of surface water erosion and runoff, water management in low-lying areas and monitoring of surface water quality as stated in the implementation of the semester RKL-RPL
- Management of riverbanks and water sources in the form of reservoirs.
- Waste water management using WWTP and utilizing it in licensed application areas as well as monitoring the quality of wastewater and monitoring wells
- Monitoring the use of water for palm oil processing and evaluating its use.

7.8.2

Base on virtual field visit during audit, for examples on Katari River blok H49 Division 5 Katari Estate and Cempaga River blok D22 Division 1 Pantai Mas Estate, acquired information that company shown proper ways for maintain and protect the catchment area for

example manual weeding and marking the boundary riparian as sign in the form of red paint with a width of 50 meters.

7.8.3

The POME quality testing document review shown for January 2021 to June 2022 all of POME testing parameters are compliant to the standards quality (for examples BOD on June 2022 are 412 mg/l with threshold 5000 mg/l and pH 7.73 with threshold 6-9), and all of POME management and monitoring has been reported to related institutions for regular basis per 3 months. The POME quality testing still accordance minister environmental number 28 year 2003.

The waste treatment process in the factory with the WWTP pond system. Before being used on plantation land, all wastewater is treated first in the WWTP pond until it reaches the permissible quality standards for wastewater utilization with the provisions of pH 6-9 and BOD \leq 5000 mg / l. Katari POM has a permit for factory waste management, disposal or land application in accordance with stipulated requirements, accordance Permit to utilize palm oil industrial wastewater on the ground (Land Application) number 660/042/EK.SDA-DLH/I/2017 which was legalized on January 24, 2017 and is valid for 5 years.

Based on the results of the verification of the Land Application permit document, the permit expires on January 24, 2022. In this regard, the company shows the progress document for processing the land application permit, which is in accordance with the letter from the Environmental Agency dated June 6, 2022 No.660/30/DLH-TL/ 2022 regarding the direction for the extension of PT WNL's land application permit, based on the directive it is explained that the land application permit is still valid if there are no changes in operational activities.

7.8.4

The Mill water use has been monitored and recorded in document of Recapitulation of Water Usage and Distribution. The record has been covered the FFB process, detail of water usage for process and non process, total water usage, and water usage per ton of FFB. For instance, the total water usage in 2021 was 362,311 m³, that is mill fresh usage per Palm Oil produced ton 5.55 M³/MT. Base on water use monitoring data, the use still accordance with the permit and fresh water budget by UoC is 6.00 M³/MT.

The unit of certification has a mechanism for measuring factory water use described in IOM No.: 048/IOM/EN-BGA/IX/2016 dated September 13, 2016, it is explained that the measurement uses a flowmeter (recording in the morning and evening).

The results of the field visit to the Water Treatment Plan (WTP) also showed that the flowmeter used was still functioning well, and the officer responsible for the WTP was very understanding about how the WTP works and recording flowmeter data. Officers can also show data in and out of water which is recorded every day.

Status: Comply

7.9

Efficiency of fossil fuel use and the use of renewable energy is optimized.

The unit certification already maximizing the use of renewable energy (fiber & shell) as boiler fuel. For example, use of shells and fiber period January to December 2021 POM has produces 1,439,762 kWh of electricity from turbine. Renewable energy use per ton of palm product in the mill is 11.89 kwh / ton CPO. Result Direct fossil fuel used is 0.15 kWh/ ton CPO. Based on the comparative results of data on the use of fossil fuels from the previous assessment of no reduction, there is justification from the company for this to occur because in 2021 FFB production high.

Status: Comply

7.10

Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimize GHG emissions.

7.10.1

The company has identified source of pollution and air emission sources, including gaseous, particles and shoot emissions and effluent covering emissions and pollution sources from estate and mill operations. The emission source identified from estate and mill operation among others are land use change, vehicle operation, machine operation, fertilizer and pesticide application, use of AC/refrigerator, waste piling and electricity consumption.

Identification of significant GHG gas emission source is identified and the mitigation plan has been developed by the company

covering mill and estate. The significant GHG emission among others are land use change, POME, use of fertilizer and pesticide, use of fossil fuel for operation and transport. The mitigation plan among others are correct dosage use for fertilizer and application as recommended, reduce reuse and recycle action, electric use limitation, transport and engine maintenance, periodic air quality test.

Fossil fuel reducing on Katari POM have been implemented by fiber/shell usage for boiler. POME has been monitored every month and monitoring periods January 2021 to June 2022 shown that all of waste water testing parameters is compliant to the standards quality.

Based on document review for examples: pesticides usages monitoring, diesel fuel monitoring, HCV identification and etc found that accurate data has been put into the RSPO palm GHG Calculator. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied "Apply full Version".

The calculation of GHG and its monitoring has conducted by EHS department. GHG emission calculated using RSPO palm GHG calculator 4.0 Summary of GHG **emmission** for Katari POM and its supply base are listed as follows:

| Emissions per product | tCO2e/tProduct |
|-----------------------|----------------|
| CPO | 1.49 |
| PK | 1.49 |

| Production | t/yr |
|---------------|------------|
| FFB processed | 292,085.03 |
| CPO produced | 69335.24 |
| PK produced | 13381.45 |

| Extraction | % |
|------------|-------|
| OER | 23.74 |
| KER | 4.58 |

| Land use | Ha |
|----------------------------------|----------|
| Planted area on mineral | 17607.36 |
| Planted on peat | 1119.24 |
| Total area planted | 18726.60 |
| Conservation Area (Forested) | 0 |
| Conservation Area (Non-Forested) | 127.92 |
| FFB Production per hectare | 27.72 |

Summary of field emission and Sinks

| Description | Own crop | | Group | | 3rd | Total |
|-------------------------------|-----------------|----------------|----------|----------------|-----------------|-----------------|
| Emissions Sources | tCO2e | tCO2e/ tFFB | tCO2e | tCO2e/ tFFB | tCO2e | |
| Land conversion | 51153.75 | 0.43 | 0 | 0 | 47774.52 | 98928.28 |
| CO2 emissions from fertilizer | 12551.74 | 0.11 | 0 | 0 | 1267.69 | 12819.43 |
| NO2 emissions from peat | 4037.08 | 0.03 | 0 | 0 | 1884.33 | 5921.41 |
| N2O2 from Fertilizer | 6253.99 | 0.05 | 0 | 0 | 614.28 | 6868.27 |
| Fuel consumption | 2475.97 | 0.02 | 0 | 0 | 1662.99 | 4138.95 |
| Peat oxidation | 29445.82 | 0.25 | 0 | 0 | 13744.02 | 43189.84 |
| Sinks | | | | | | |
| Crop sequestration | -58196.08 | -0.49 | 0 | 0 | -50684.64 | -108880.72 |
| Sequestration in | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservation area | | | | | | |
| Total | 47722.27 | 0.40 | 0 | 0 | 16263.19 | 63985.47 |

Summary Oil Mill Emissions and Credits

| Remarks | tCO ₂ e | tCO ₂ e/t FFB |
|----------------------------|--------------------|--------------------------|
| Emissions sources | | |
| POME | 57253.61 | 0.02 |
| Fuel consumption | 1785.55 | 0.01 |
| Grid electricity | 0 | 0 |
| Credits | | |
| Export of grid electricity | -4.07 | 0 |
| Sales of PKS | 0 | 0 |
| Sales of EFB | 0 | 0 |
| Total | 59035.09 | 0.20 |

Palm Oil Mill Effluent (POME) Treatment

| | |
|-----------------------------------|-----|
| Divert to compost (%) | 0 |
| Divert to anaerobic digestion (%) | 100 |

POME Divert to Anaerobic Digestion

| | |
|--|-----|
| Divert to anaerobic pond (%) | 100 |
| Divert to methane capture (flaring) (%) | 0 |
| Divert to methane capture (electricity generation) (%) | 0 |

For value of the Oil palm planted area on peat different from previous assessment because on ASA-1 there is added value Oil palm planted area on peat by Harapan Abadi is 579.24 ha.

7.10.2

Based on interview with company management and document verification, it is known that there has been no new land clearing since 2014.

The company no longer undertakes new developments after 15 November 2018 so that the HCV document is still valid and does not require an HCS assessment.

7.10.3

The company has identified pollutions and emissions sources of Katari POM for the period 2021, such as CO₂ (boiler, generator, transportation), CH₄ (POME), hazardous waste (WTP, chemical storage), noise (machinery). The sources of pollution and emissions for the estate are listed on the identification documents and management plans for pollution sources for the period 2021 and 2022, such as emissions (CO₂, CO), noise, chemical waste, organic and inorganic waste, and infectious waste.

Plans to reduce or minimize have been implemented and monitored as explained in RKL-RPL semester 2 the year 2021 and 1 years 2022. Fossil fuel reduction on Katari POM have been implemented by fiber/shell usage for the boiler.

Status: Comply

7.11

Fire is not used for preparing land and is prevented in the managed area.

7.11.1

The certification unit has a no-burn policy contained in the Policy on Environment and Biodiversity and was approved by the Regional Head on June 1, 2016 which states that PT BGA in running its business is committed to land clearing implementing a zero burning system in all plantation development activities and waste disposal. The company also has SOP No. BGA-AGRKS-PTKS-PLH has been approved by the Director on January 4, 2011 regarding Land Preparation, where the procedure explains that land clearing is carried out by mechanical means and Zero Burning

At the time of the ASA-1 audit, the company had not carried out any replanting or new development activities. Based on the results of interviews with management and the Environment Agency, it was also stated that the company is committed not to carry out burning

activities for land clearing.

7.11.2

The certification unit has a no-burn policy contained in the Policy on Environment and Biodiversity and was approved by the Regional Head on June 1, 2016 which states that PT BGA in running its business is committed to land clearing implementing a zero-burning system (no burning) in all development activities. estate and waste disposal. The company also has SOPs on fire prevention:

- SOP for Fire Management and Prevention (BG-WNL-KRD/PRO-19/03/2012) was approved on 21 March 2012 by the Area Controller 3. Emergency response conditions identified include: fire, explosion, pollution, natural disaster, civil commotion violence, demonstrations, work accidents. Broadly speaking, the SOP contains fire prevention procedures (with APAR, Hydrant), fire prevention, coordination, communication, training and socialization processes.
- The Work Instruction for Land Fire Management and Prevention (BGA-WNL-KRD/IK-20/03/2012) was ratified on March 21, 2012 by the Area Controller 3. The procedure describes land fire prevention, formation of a firefighting team, land fire prevention, and activities after the blackout.

In carrying out fire prevention and control activities, the company has carried out several activities, including:

- Establish an internal emergency response structure for PT WNL
- Every year the Health Fire Fighting Department together with Estate management analyze fire hazards and risks to assess the level of danger and protected areas by determining the priority scale according to the hazard.
- Fire-prone locations are marked on the map and assigned different grades and colors according to the hazard based on the level of fire hazard and limiting factors in Fire control.
- Conducting analysis related to Regional (Southeast Asia), National and Provincial Weather Developments as input in future management plans.
- The field team will monitor the daily level of vulnerability based on weather behavior by counting days without rain, fuel conditions in the field, rainfall in the last 15 days and also the level of relative humidity (relative humidity).
- PT. WNL plans, carries out fire prevention patrols whose frequency is adjusted to the daily fire hazard level and carries out patrols with a priority scale to areas with higher danger levels
- Establish clear handling procedures in the context of Land Fire Control
- PT. WNL through the DARKAHUTLA (Forest and Land Fire Awareness) Brigade also monitors fires using Hotspot monitoring satellite data every day
- Conduct socialization by involving related parties in efforts to prevent, control estate and land fires while still paying attention to Health protocols
- Conduct training by involving competent parties and create applications to monitor Hotspots in the Company's area and its surroundings
- The company has also formed a Forest and Land Fire Brigade, stratified according to the scale and extent of the fire as well as the severity level and is equipped with a support team such as logistics, planning, heavy equipment, medical, work safety, security, public relations and others. updated to ensure preparedness.
- Establish good communication and actively collect data on lands in the concession and surrounding villages that will and have the potential to clear land by burning.
- Socializing the dangers of forest and land fires directly and indirectly, namely through warning boards.
- On burnt lands adjacent to concessions, the company continues to carry out guarding activities by sending resources and equipment to prevent widespread burning.
- Always build cooperation with various parties in order to prevent forest and land fires.
- The company has 10 reservoirs and 1 tower of fire spread across the scope of certification Pundu Nabatindo Mill.

The results of the field visit also show that socialization regarding the prohibition of burning land has been conveyed through direct socialization to employees during morning apples and symbols posted in places that are easy for everyone to read. Field observations at the fire extinguisher storage location also show that the available tools are quite complete and in good condition, this is evidenced by the simulation of water pumps and hydrants.

7.11.3

The company has a Memorandum of Understanding between PT. The Pundu Region BGA group with the sub-district leadership communication forum (FKPK) Cempaga Hulu District, East Kotawaringin Regency, Central Kalimantan in an effort to cooperate in

preventing and controlling forest and land fires with a document date of 23 July 2020. The document describes an agreement to cooperate in forest and land fires. for the control/prevention of land fires. The cooperation will be carried out in the following forms:

- The parties jointly disseminate information to the community and company employees regarding the prohibition of land clearing by burning.
- The parties jointly have an obligation to prevent and maintain forest and land fires.
- The parties will form a Forest and Land Fire Control Unit Team. The mechanism in the field will be discussed together.
- The parties jointly involve the community and employees in controlling land fires
- The parties will jointly take action in the event of forest and land fires

The company also shows a document in the form of an External Memo Number 01/RII/EXT/W/2021 dated June 15, 2021 regarding the Anticipation of the Dry Season and Efforts to Prevent and Overcome Forest and Land Fires in the Company Area and Surrounding Villages addressed to the Head of Pundu Village, Head of Pantai Village Harapan, Head of Bukit Batu Village, Head of Pelarantan Village, Head of Keruing Village, Head of Bukit Raya Village, Head of Sei Ubar Village, Head of Selucing Village, Lumbang Kojing Village Head and Hampalit Village Head. The document urges the villagers around the company area not to clear land by burning and immediately inform the company if they know of hotspots in the company area and/or in the village area around the company by calling the company's emergency response team number.

Status: Comply

7.12

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

7.12.1

Based on plantation management information and a review of the hectare's statements, it was found that there was no additional planting or expansion of the plantation operational area after November 15, 2018. However, the Company cleared land after November 2005 without prior HCV assessment so that remediation and compensation procedures apply. The company carried out an HCV assessment for PT WNL's area with an area according to the total HGU of 17,039.05 Ha which was carried out in September – October 2010 with the final document year 2012. There are differences in the area of the 2010 HCV Identification Document Study with a scope of 17,039.05 Ha, the Peer Review Document Study conducted in February 2012 with a scope of 11,550 Ha and PT WNL's IOM HCV, which is 11,550 Ha. The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several management areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.

On December 15, 2015 the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document study, it is known that the company cleared land in 2005-2010 with a total area of 740 Ha for Raw Liability and 48 Ha for Conservation Liability. The LUCA study was conducted for the scope of PT WNL and not for each certification unit within it (KAGM and PNBM). The company cannot show the distribution of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL. The Company has also submitted Liability Disclosure and LUCA for all PT WNL to the RSPO Compensation Plan on 25 April 2016 and has PASS status or acceptable.

7.12.2

Katari Agro Mill Certification Unit already has a document identification of areas that have high conservation value with a scope of study, namely the entire PT WNL Management area and not separate for each certification unit. The HVC assessment was carried out by the Bogor Agricultural Institute (RSPO Approve Assessor) in September – October 2010 with the final document year 2012. The company no longer undertakes new developments after 15 November 2018 so the HCV document is still valid and does not require an HCS assessment. The HCV analysis uses the 2008 Toolkit for HCV Area Identification and the Management and Monitoring Plan for HCV areas is in accordance with the 2010 Indonesian RSPO Guidelines. The results of the HCV assessment have passed the peer review conducted by Dr. Kunkun Jaka Gurmaya in February 2012 with the result that no major issues were found and 3 minor issues were all fixed.

From the results of the document review, the following information was obtained:

- Results of the Study on HCV Identification Documents with an area of 17,039.05 Ha in accordance with the total HGU, conducted in 2010 with the date of the final document in 2012 showing the total HCV area in PT WNL is 359.75 Ha.

- The results of the review of the Peer Review document conducted in February 2012, the scope of the study in the peer review is 11,550 Ha, of which the area is the current management area of PT WNL.
- The results of the study of the Internal Office Memo (IOM) document No. 611/Sustainability 3-RH 2/IX/2014 dated November 5, 2014, showed that there was a change in the total area of HCV in PT WNL which was originally 359.75 Ha to 206,42 Ha.
- The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several Managed areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.
- This is evidenced from the map of the 2010 HCV assessment with a scale of 1:45,000, in the map it can be seen that there are areas outside the current scope of PT WNL's certification.
- The results of the IOM document study also explain the area for the Katari Agro Mill Certification Unit, which is a total HCV area of 127.92 Ha where the area is in accordance with the basic info and GHG calculator with all conditions not planted with oil palm.

HCV Area in PT WNL based on HCV Assessment, IOM and Each Certification Unit

| Location | HCV Type | HCV (2010) (Ha) | IOM (2014) (Ha) | Estate | Certification Unit |
|------------------|-------------------------|--------------------|--------------------|--------|--------------------------|
| SS Bengkuang | 1.1; 1.2; 1.3; 2.3; 4.1 | 146.66 | 63.80 | PNBE | Pundu Nabatindo |
| SS Cempaga Buang | 1.1; 1.2; 1.3; 2.3; 4.1 | 65.71 | 43.22 | PMSE | Katari Agro |
| SS Bahaur | 1.1; 1.2; 1.3; 2.3; 4.1 | 44.73 | - | - | - |
| SS Bahaur Kuning | 1.1; 1.2; 1.3; 2.3; 4.1 | 12.86 | - | - | - |
| SS Ubar | 1.1; 4.1 | 26.85 | - | - | - |
| SS Ringgung | 1.1; 1.3; 4.1 | 0.35 | - | - | - |
| SS Katari | 1.1; 1.2; 1.3; 2.3; 4.1 | 18.2 | 16.99 | PMSE | Katari Agro |
| | | | 17.02 | KAGE | Katari Agro |
| SS Keruing | 1.1; 1.3; 4.1 | 13.07 | 50.67 | PAGE | Katari Agro |
| Danau Kembar | 1.1; 1.3; 2.3; 4.1 | 1 | - | - | - |
| Areal Blok A-33 | 1.2; 1.3; 2.3 | 1 | - | - | - |
| Hutan Kerangas | 2.3 | 29.3 | 14.70 | PNBE | Pundu Nabatindo |
| Batu Keramat | 6 | 0.01 | 0.01 | PAGE | Katari Agro |
| Pohon Keramat | 6 | 0.01 | 0.01 | PMSE | Katari Agro |
| TOTAL | | 359.75 | 206.42 | | 127.92 Ha at KAGM |

*SS = Sempadan Sungai (Buffer Zone/River Bank)

7.12.3

Base on document submitted by Proforest namely RSPO No deforestation consultancy: high forest cover countries, Consultancy report on definitions and recommendations to the RSPO June 2018 as known not set HFCL for Indonesia.

7.12.4

The company already has a 2021 – 2021 HCV management and monitoring plan which is stated in the 2021 HCV Management Plan document for PT WNL, namely:

- Monitoring and maintenance of HCV attributes 2 times a year
- Install/rehabilitate HCV attributes 2 times a year
- Socialization of HCV to Employees and Contractors 1 times a year
- Socialization of HCV to the Community 1 times a year
- Routine patrols every month
- Monitoring of protected species 2 times a year
- Monitoring and maintenance of water surface 2 times a year

The realization of the management plan has been included in the report on the implementation of management and monitoring of high conservation value areas 2021. Based on the results of the document review, the Company has carried out management and monitoring in accordance with the established management plan consist of:

- Establishment of HCV boundaries through the installation of HCV attributes, for example signboards related to HCV, HCV forested,

Boundary Signs of chemical use in oil palm plants.

- Direct and indirect socialization by conducting, for example, indirect socialization in the form of warnings / prohibitions or references to animal protection regulations, direct internal socialization to staff and employees of the plantation and factory base supplier as well as direct external socialization to the community around the plantation which was carried out during 2021 between another socialization for company staff on 14 June, 2021, outreach to mill and plantation employees on 18 July 2021, outreach to the surrounding community on 6 September 2021 and outreach to contractors on 20 September 2021.
- Protection of water resources by determining boundary boundaries with HCV environmental services attributes, not applying chemical fertilizers within the defined river boundaries, Planting bamboo on the river's lips to avoid high erosion.
- Monitoring reports on animal/plant species for the period January until June 2022. Based on the results of the monitoring, it is known that there are types of (Permenlhk P.106 tahun 2018) i.e *elang tikus (elanus caeruleus)* and *Macan Akar (Prionailurus bengalensis)* and other species is *Macaca Fascicularis*, *Callosciurus Notatus*, *Python Reticulatus* and *Varanus Salvator*.

The HCV management and monitoring implemented that taken by the management unit such as maintain HCV attributes (HCV boundary, sign board), HCV socialization (community and worker), maintain HCV area, regular patrols for maintain HCV security, species monitoring, enrichment in riparian. Management plan HCV 2020 and 2021 has developed in consultation with relevant stakeholders and covers areas affected such as Pundu Village, Bukit Batu Village, Pelantaran Village, Sei Ubar Mandiri Village, Keruing Village, Village Harapan Beach, Sudan Village and Bukit Raya Village. The last forum group discussion on 6 September 2021.

The company has implemented the HCV management in accordance with the management plan/ procedure for the period 2021 and 2022. The management plan is reviewed every year, for example, the review on period 2021 involved government, village heads, community leaders, traditional leaders, local communities around the operational area.

Base on field visit during audit, for examples on Katari River riparian block C51 division 1 Katari Estate and Cempaga River Riparian Area, Block D22 division 1 Pantai Mas Estate, acquired information that company shown proper ways for maintain and protect the catchment area for example manual weeding and marking the chemical boundary border. The auditor found that companies have marked perform revegetation with *ketapang* and bamboo, and HCV signboard placement. During field visit also found riparian condition were managed well and there is no chemical activity indications on those riparian that become sampling audit.

7.12.5

Based on the results of the study of the HCV identification document, it is known that there is no area needed by the community to fulfill basic needs. In addition, based on interviews with village officials, it is known that the community no longer fulfills their basic needs from the forest but from local markets. The livelihoods of the surrounding community include farming with rubber or oil palm plantations. Based on the results of field visits to scared tree and sacred stone, it also shows that there are still community activities that use the location as a place for cultural rituals, the condition of the location is also quite good and well-maintained by the management carried out by the company.

7.12.6

The Certification Unit already has an SOP for the HCV Management Program Number WNL-SUST-SOP-18 dated March 1, 2018 as well as a company policy on Protection of High Conservation Values which was ratified on June 1, 2016 by region head 2. The document states that in accordance with the principles of According to the company's sustainability principle, all employees are advised not to hunt, capture, kill and sell endangered protected animals and plants and report any such activities. Maintain and not disturb the area designated as HCV area and report any illegal acts. Employees who do not comply will be subject to sanctions in accordance with applicable laws and regulations. The company also installs no hunting signboards with photos of species and sanctions for violating government regulations in all HCV areas.

7.12.7

The HCV management activities that taken by the management unit for period 2021 are maintain HCV attributes (HCV boundary, sign board), HCV socialization (community and worker), maintain HCV area, regular patrols for maintain HCV security, species monitoring, enrichment in riparian. The company has also submitted a report related to the biodiversity database and monitoring & management HCV of PT WNL to the Natural Resources Conservation Center of Kalimantan Tengah Province dated 19 January 2022.

The company conducted a management review related to the management of the HCV area on January 2021. The company has

evaluated the results of management of river boundaries and HCV areas in 2021, among others, as input in the preparation of a management plan for the management and monitoring of HCV in 2022.

The company conducted a management review related to the management of the HCV area on 2021. The company has evaluated the results of management of river boundaries and HCV areas in 2022, among others, as input in the preparation of a management plan for the management and monitoring of HCV in 2022.

The management plan period 2021 is effectively and implemented based on the monitoring result implementation period 2020. The enhancement and result of the HCV / RTE monitoring review for the next HCV program. The review of the 2020 program, will become an HCV program in 2021, for example riparian re-marking in December 2020 has not been fully completed and has been realization on January 2021.

The management plan period 2021 is effectively and implemented based on the monitoring result implementation period 2020. The enhancement and result of the HCV / RTE monitoring review for the next HCV program. The review of the 2021 program, will become an HCV program in 2022, for example riparian re-marking and repaired of the HCV signboard in December 2021 has not been fully completed and has been realization on January 2022.

7.12.8

Based on plantation management information and a review of the hectare's statements, it was found that there was no additional planting or expansion of the plantation operational area after November 15, 2018. However, the Company cleared land after November 2005 without prior HCV assessment so that remediation and compensation procedures apply. The company carried out an HCV assessment for PT WNL's area with an area according to the total HGU of 17,039.05 Ha which was carried out in September – October 2010 with the final document year 2012. There are differences in the area of the 2010 HCV Identification Document Study with a scope of 17,039.05 Ha, the Peer Review Document Study conducted in February 2012 with a scope of 11,550 Ha and PT WNL's IOM HCV, which is 11,550 Ha. The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several management areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.

On December 15, 2015 the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document study, it is known that the company cleared land in 2005-2010 with a total area of 740 Ha for Raw Liability and 48 Ha for Conservation Liability. The LUCA study was conducted for the scope of PT WNL and not for each certification unit within it (KAGM and PNBK). The company cannot show the distribution of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL. The Company has also submitted Liability Disclosure and LUCA for all PT WNL to the RSPO Compensation Plan on 25 April 2016 and has PASS status or acceptable.

The company has also submitted the RAC-Plan to the RSPO but until the time of recertification there is not enough evidence that the RAC-Plan for PT WNL has been approved by the RSPO. Furthermore, there is also evidence of a response from the RSPO from aimy.nadiyah@rspo.org on 23 October 2019 regarding the status of the RAC-Plan Bumitama Agri Ltd, which states that the company can continue the certification process with NC major 7.3.1 OPEN status until the next surveillance audit.

There is also an email dated November 14, 2019 from Khing Su Li khing.suli@rspo.org stating that PT WNL's RAC-Plan is still in the review stage. The company showed evidence of communication between the RSPO and BGA via email on 16 July 2020 explaining that the RSPO gave conditional approval to the BGA regarding PT WNL's RaCP process and will be assessed at the next assessment. PT WNL's RaCP process will be evaluated by the RSPO and will take 2-3 weeks.

During this ASA-4 + Recertification onsite audit, the company can show evidence of communication between the BGA and the RSPO regarding the completion of the RaCP which is carried out regularly from March to June 2021. The results of the latest communication with the RSPO are based on email from aryo.gustomo@rspo.org on 17 June 2021, which in the email describes internal inspections and discussions at the RSPO Integrity Unit, decided to grant Conditional Approval with a maximum period of 16 December 2021, i.e. 6 months from the date of the email to the Company at under the BGA group to continue annual surveillance audits and allow all ongoing progress of the RaCP process to be completed by the Company as quickly as possible.

The email also explains that "non-conformities may be submitted by the Certification Body to the Certification Unit for the

relevant specific indicators of the RSPO P&C standard. And this must be in line with Conditional Approval", provided that the Unit of Certification MUST proactively respond in a timely manner to the Compensation Panel review, which in case of future clarification, must not be delayed more than 2 months from the last review/comment received from RSPO Secretariat.

Based on the foregoing, and the results of analysis of several documents including communication emails between BGA and RSPO, it can be concluded that the company has communicated proactively by responding to email replies of no more than 2 months as required by the RSPO. However, there is insufficient evidence that the RaCP for PT Windu Nabatindo Lestari within the scope of Pundu Nabatindo POM has been approved by the RSPO. Furthermore, by considering the conditional approval of the RSPO secretariat, this indicator is still appointed as NC Critical, but its fulfillment will be verified again in the next assessment. Non-conformity Number 2021.04 with Major Category.

The company has sent proof of improvement (13 September 2021) in the form of communication between the BGA and the RSPO regarding the Compensation Plan (2), with the following information:

1. On 20 August 2021, the BGA has sent CP (2) to the RSPO for review by the evaluators
2. On 25 August 2021, the RSPO Party has sent a preliminary review of CP (2) to the BGA to show the response to the previous review.
3. On 25 August 2021, the BGA has responded to an email from the RSPO informing that it will review the revised results provided by the RSPO previously.

However, the company has not been able to show that the Compensation Plan process for BGA on behalf of PT WNL Unit Katari POM has been accepted by the RSPO and can proceed to the next stage, based on this, the discrepancy in this indicator is declared OPEN until the next surveillance.

In the ASA 1.1 activity, the company again showed the Compensation Plan process for BGA on behalf of PT WNL, according to the email from the RSPO dated 10 February 2022 which explained that the certified management unit allowed to complete the RaCP process and continue the annual supervisory assessment (conditional approval).

This conditional approval will only be valid for 6 months from the time the email is sent (10 February 2022). Based on the results of the RSPO verification announcements on 08 September 2021 regarding Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard and the data supply base and hectare statement in 2022, PT WNL's RaCP process is included in scenario 1 so that the surveillance activity process can be continued.

Until the surveillance audit-1.1 activity is carried out, the Company has not been able to show that the HCV compensation Plan (RaCP) has been accepted by the RSPO but in accordance with the RSPO announcements on 08 September 2021 regarding Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard surveillance activities can be continued with non-compliance with indicator 7.12.8 is issued and can be opened until the next surveillance activity. Based on explanation raised non conformity No 2021.04 with major category still open

| | | |
|--------|---|--|
| 7.12.8 | Status: Non-conformity Number 2021.04 with Major Category | |
|--------|---|--|

3.2 Conformity Checklist of Certificate and Trademark Use

| | | |
|-----------|--|---------------|
| 1. | Evidence of permission or approval certificate and logo from Certification Body which submitted by Client | X or ✓ |
| ASA-1.1 | PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited has licensees with number 1-0043-07-100-00. | ✓ |
| | Status: Comply | |
| 2. | Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use | X or ✓ |
| ASA-1.1 | PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not used RSPO trademark and Logo on product. | ✓ |
| | Status: Non Conformity | |
| 3. | Implementation of Certificate and Logo is not used on product | X or ✓ |
| ASA-1.1 | PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not used RSPO trademark and Logo on product. | ✓ |
| | Status: Comply | |
| 4. | Controlling of Certificate and Logo, including withdrawing inappropriate logo. | X or ✓ |
| ASA-1.1 | PT Windu Nabatindo Lestari - Subsidiaries of Bumitama Agri Limited did not use RSPO logo. | ✓ |
| | Status: Comply | |

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Bumitama Agri, Ltd against the rules for partial certification was determined through Self-Assessment in accordance with RSPO Certification System clause 5.5.3. A summary of findings is as stated below.

Bumitama Agri, Ltd Time Bound Plan is explained in table 1.10. Bumitama Agri, Ltd has informed the Time Bound Plan progress, MUTU has considered that MP Bumitama Agri, Ltd is complied with the RSPO requirement for Time Bound Plan. The Time Bound Plan was revised and declared by Bumitama Agri, Ltd.

MUTU has verified partial certification for un-certified unit's subsidiary of Bumitama Agri, Ltd based on their Time Bound Plan, Partial audit has been carried on early 2022 by internal team of BGA. There are nine (9) uncertified mills and thirty-two (32) uncertified estates management units of Bumitama Agri, Ltd. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

- There are no significant land conflicts which have not been declared above
- The company has followed RSPO requirement related to New Planting Procedure and Remediation and Compensation Procedure.
- There are no labour disputes that are not being resolved through an agreed process
- All plantations established since 2005 have been done so in accordance with the applicable laws of the country and that there is no evidence of non-compliance with law in any of the non-certified holdings which has not been declared above

| Un-Certified Units or Holdings | | |
|--------------------------------|--|--|
| Section | Requirement | Concerns to Discuss, if any |
| 2.1.1 | Did the company conduct an internal audit? If so, has a positive assurance statement been produced? | Based on the document review, there is a company internal audit that was conducted and the positive assurance is at this table that is also been verified. |
| 2.1.2 | No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in accordance with RSPO criterion 7.3 (it has changed be Criterion 7.12 in P&C 2018) | <p>PT Langgeng Muara Makmur Sejahtera</p> <ul style="list-style-type: none"> - RaCP Plan document are wait for LUCA documents to be submitted and approved by RSPO. - HCV conducted March 2012 by Forestry IPB. <p>PT Andalan Sukses Makmur</p> <ul style="list-style-type: none"> - LUCA was sent on January 2015 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on October 2013 by Sonokeling Akreditasi Nusantara <p>PT Investa Karya Bhakti</p> <ul style="list-style-type: none"> - LUCA was sent on 13 June 2016 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO <p>PT Gunajaya Harapan Lestari</p> <ul style="list-style-type: none"> - LUCA has not been submitted to RSPO - HCV was conducted on October 2012 by Forestry IPB <p>PT Windu Nabatindo Sejahtera</p> <ul style="list-style-type: none"> - LUCA was sent on 19 June 2016 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on March 2012 by Forestry IPB <p>PT Ladang Sawit Mas</p> <ul style="list-style-type: none"> - LUCA was sent on 16 July 2014 to RSPO |

| Un-Certified Units or Holdings | | |
|--------------------------------|---|---|
| Section | Requirement | Concerns to Discuss, if any |
| | | <ul style="list-style-type: none"> - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on December 2013 by Sonokeling Akreditas Nusantara <p>PT Lestari Gemilang Intisawit</p> <ul style="list-style-type: none"> - LUCA was sent on 7 November 2014 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on 2013 by Sonokeling Akreditas Nusantara <p>PT Agro Manunggal Sawitindo</p> <ul style="list-style-type: none"> - LUCA was sent on 7 November 2014 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on July 2013 by Sonokeling Akreditas Nusantara <p>PT Karya Makmur Langgeng</p> <ul style="list-style-type: none"> - LUCA was sent on January 2015 to RSPO - Documents RaCP Plan are wait for LUCA approved by RSPO - HCV was conducted on July 2013 by Sonokeling Akreditas Nusantara <p>PT Gemilang Makmur Subur</p> <ul style="list-style-type: none"> - HCV was conducted on November 2016 by PT Gagas Dinamika Aksenta. <p><i>Auditor verification</i> Based on internal audit results and evidence provided (communication to RSPO on liability disclosure) shows that all subsidiaries of Bumitama has been sent to RSPO and now on progress of LUCA review.</p> |
| 2.1.3 | Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure. | <p>PT Langgeng Muara Makmur Sejahtera, there is no new planting after January 1st 2010.</p> <p>PT Andalan Sukses Makmur, NPP was completed for areal 5,630 Ha and publish on March 10th 2016.</p> <p>PT Investa Karya Bhakti, NPP was completed for areal 5,700 Ha and publish on October 4th 2016.</p> <p>PT Gunajaya Harapan Lestari, there is no new planting after January 1st 2010.</p> <p>PT Windu Nabatindo Sejahtera, there is no new planting after January 1st 2010.</p> <p><i>Auditor verification</i> Based on internal audit, documented time of land clearing and liability disclosure sent to RSPO, there is new planting/land clearing after 1st January 2010 for PT Andalan Sukses Makmur and PT Investa Karya Bhakti but NPP has been conducted for</p> |

| Un-Certified Units or Holdings | | |
|--------------------------------|---|--|
| Section | Requirement | Concerns to Discuss, if any |
| | | these units. Evidence of submission to RSPO is provided and the NPP notification are at RSPO website. |
| 2.1.4 | Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO criteria 2.2, 6.4, 7.5 and 7.6 (it has changed be Criterion 4.8, 4.7 and 4.5 in P&C 2018). | <p>There is no land conflicts.</p> <p><i>Auditor verification</i> There is land conflicts and has been resolved with RSPO Grievance procedure or Dispute Settlement Facility.</p> |
| 2.1.5 | Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3 (it has changed be Criterion 4.2 in P&C 2018). | <p>There is labor disputes. There is no information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries.</p> <p><i>Auditor verification</i> There is labour dispute in uncertified unit i.e PT Bumitama Gunajaya Abadi. The dispute has been resolved as we can seen in RSPO website that the status of dispute in closed for monitoring.</p> |
| 2.1.6 | Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1 (it has changed be Criterion 4.2 in P&C 2018). | <p>PT Langgeng Muara Makmur Sejahtera</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi No. 525.21/660/Ek.SDA/IX/2014 dated 12 September 2014 5,325 Ha Location Permit SK District Kotawaringin Timur No. 188.45/330/Huk-BPN/2014, 23 September 2014 5,370 Ha Environment Permit No. 660/2140/BLH-Ek.SDA/2015, 19 October 2015 for 5,325 Ha IUP No. 188.45/490/Huk-Ek.SDA/2014, 19 December 2014 4,810.72 Ha SK HGU No. 5/HGU/KEM-ATR/BPN/2017, January 10th 2017. <p>PT Andalan Sukses Makmur</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi SK District Kotawaringin Barat No.590/105/Pem-XI/2012, November 21 2012 for areal 9,000 Ha. Location Permit SK District Kotawaringin Barat No.525/68/XII/2012, December 18th 2012 for 9,275 Ha IUP No. 525/45/ek, 06 February 2013 HGU on process. <p>PT Investa Karya Bhakti</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi No. 590/09.Pem-II/2014, 3rd February 2014 for areal 14,500 Ha. Location Permit SK District Kotawaringin Barat No. 525/62/IX/2014, 1st September 2014, 11,746.74 Ha IUP No. 525/014/EK, April 21 2015, 5,700 Ha <p>PT Rohul Sawit Industri and PT Masuba Citra Mandiri</p> <ul style="list-style-type: none"> HGU on process Panitia B Inti No. 03/RSL/HGU/2015 seluas 1,893.11 Ha Panitia B Plasma No. 04/RSL/HGU/2015 seluas 938,16 Ha |

| Un-Certified Units or Holdings | | |
|--------------------------------|-------------|--|
| Section | Requirement | Concerns to Discuss, if any |
| | | <p>PT Gunajaya Harapan Lestari</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi No. 525/426/Bappeda-D year of 2007, 08 May 2007 for areal 3,000 Ha. Location Permit SK District Kendawangan No. 265 year of 2007, 28 June 2007 for 3,000 Ha Revision Location Permit No. 370 year of 2008, 07 October 2008 for 3,000 Ha Extention Location Permit No. 415 year of 2010, 27 July 2010 for 3,000 Ha IUP No. 365/DISBUN-D/2012, August 23rd 2012 for 1,750 Ha HGU No. 62/HGU/KEM-ATR/BPN/2016, 1,973.45 Ha <p>PT Windu Nabatindo Sejahtera</p> <ul style="list-style-type: none"> Izin Prinsip Arahkan Lokasi No. 02.04.28/525.26/463/XI/EkBang/03, 8th November 2003 for areal 7,000 Ha. Location Permit SK District Kotawaringin Timur No. 165.460.42, 26 February 2004 for 5,370 Ha IUP No. 525.26/152/V/EkBang/2004, 17 May 2004 for 5,370 Ha Permit Location No. 374.460.42, December 13 2006 for 5,000 Ha (Revision) IUP No. 525.26/386/V/EkBang/2007, May 30th 2007 for areal 5,000 Ha (Revision) Kadastral Map No. 355-15.05-2007, July 6th 2007 for areal 4,998.76 Ha Surat Permohonan HGU 003/WNS-Dir/VII/2007, July 11th 2007 for areal 5,000 Ha. <p>PT Windu Nabatindo Abadi</p> <ul style="list-style-type: none"> Sertifikat HGU No. 37/HGU/BPN RI/2014 seluas 1,987.8 Ha Sertifikat HGU No. 48/HGU/KEM-ATR/BPN/2015 tanggal 20 Mei 2015 seluas 5.773 Ha <p>PT Nabatindo Karya Utama</p> <ul style="list-style-type: none"> Sertifikat HGU No. 17/HGU/KEM-ATR/BPN/2016 tanggal 07 April 2016 seluas 3,298.63 Ha <p>HGU on process for Ladang Sawit Mas, PT Lestari Gemilang Intisawit, PT Agro Manunggal Sawitindo, PT Karya Makmur Langgeng, and PT Gemilang Makmur Subur</p> <p>Auditor verification Land legal process is still going on and there is a detail update progress documented by the company for each year.</p> |

3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.

3.4.1. Identification of Findings, Corrective Actions and Observations at ASA 4 (Remote)

| | | | |
|---|--|-----------------|---------------------------------|
| NCR No. | : 2020.01 | Issued by | : Haikal Ramadhan Kharismansyah |
| Date Issued | : 07 October 2020 | Time Limit | : 25 November 2020 |
| NC Grade | : Major | Date of Closing | : 22 October 2020 |
| Standard Ref. & Requirement | 6.2.3 (C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements | | |
| Evidence observed The basis for wages that is used as a reference by the certification unit is the Decree of the Governor of Kalimantan Tengah concerning District / City Minimum Wages in Kalimantan Tengah Province dated November 29, 2019. In accordance with the decree, the wages of Kotawaringin Timur Regency for 2020 are IDR 2,991,946.00. Furthermore, there is IOM No. 002 / IOM-A / HC-BGA / I / 2020 dated January 8, 2020 from the Human Capital Group Dept Head regarding the determination of the wages for <i>PTB</i> and <i>PTH</i> Based on IOM on March 17, 2020 regarding Security Schedule and Working Hours, it is known that due to the Covid-19 pandemic and a shortage of security personnel, it is possible that there will be no weekly off / rest based on the consideration of the Head of Security. The IOM regulates the provision of premium for overtime compensation, namely IDR. 14,000.00 on weekdays and IDR. 136,000.00 on major working days / Sundays and is not allowed to be lower than Kepmen 102/2004 concerning overtime and overtime pay. Furthermore, based on the KAGM security schedule for the July - August 2020 period, it is known that every full member comes to work every day with the distribution of 3 shifts (morning, afternoon, night). From the list of wages, it is also known that the lowest security wage is IDR. 2,991,946.00. So that the excess work wage earned for 1 hour should be IDR 2,991,946.00: 173 = IDR 17,249.49. Whereas for major holidays / week, the wages for excess working hours that should be paid for the first 7 hours are 2 x the hour's wages so that the amount paid should be: IDR 17,249.49 x 7 x 2 = IDR 242,122.80 So that there is a difference between underpaid and overpaid working hours with a premium system when compared to Kepmen 102 of 2004 | | | |
| Non-Conformance Description The unit of certification has not been able to show sufficient evidence that the stipulation of payment for excess working hours with the premium system for security (through IOM) is in accordance with the prevailing labor regulations. No.2020.01 | | | |
| Root Cause Analysis (<i>filled by organization audited</i>): Lack of understanding from the Head of Security regarding the provisions for paying overtime pay which refers to the regulations | | | |
| Corrective Action (<i>filled by organization audited</i>): 1. Revised IOM to Determine Security Work Schedules & Hours (17 March 2020) 2. Verification of Attendance & payment of KAGM Security Unit overtime pay for the period: - July 21 - August 20, 2020 - August 21 - September 20, 2020. 3. Analysis of the suitability of overtime working hours & the payment of Security overtime pay according to point 2 above which refer to Kepmen 102 of 2004: Overtime Work & Overtime Wages. 4. Paying the underpaid overtime pay to the employees concerned. | | | |
| Preventive Action (<i>filled by organization audited</i>): Implementation of Internal Audit & Management Review (Evaluation of periodic premi determination) | | | |

| | |
|---|---------------------------------|
| Assessor Evaluation and Conclusion <i>(filled by auditor):</i> Verification on October 22, 2020 The certification unit provides proof of improvement in the form of: <ol style="list-style-type: none"> 1. Revised IOM Security Working Hours & Schedule settings 2. In the latest IOM (No.026 / INT-Reg.Pundu / X / 2020) dated 16 October 2020 from the Head of Security and Approved by the Regional Head Pundu, it is known that the security premium has been adjusted to IDR 17,249.49 on weekdays and IDR 242,122 , 80 on holidays / week. 3. Verification of payment of KAGM security overtime wages for the period July 21 - August 20 2020 and August 21 - September 20, 2020. Based on this verification, it is known that there is a difference in underpayment, for example for security SHD initials with a total underpayment of IDR 1,173,436.07 4. Receipt as proof of payment to the employee on October 16, 2020, the amount of the underpayment | |
| Auditor's Conclusion: Based on root cause analysis, correction, and corrective action of non-conformities are declared comply | |
| Verified by | : Haikal Ramadhan Kharismansyah |

| | | | |
|---|--|-----------------|--------------------|
| NCR No. | : 2020.02 | Issued by | : Moh Arif Yusni |
| Date Issued | : 07 October 2020 | Time Limit | : Re-Certification |
| NC Grade | : Minor | Date of Closing | : 07 August 2021 |
| Standard Ref. & Requirement | 7.7.2 Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). | | |
| Evidence observed <i>(filled by auditor):</i> Based on the soil type map of PT. Windu Nabatindo Lestari with a scale of 1: 66,000 with map number: 004/GIS-PT.WNL/X/2020. It is known that there is an area of 597 Ha of peat which is divided into 57 Ha Haplofibrits and 540 Ha Haplosaprist. Regarding the peat inventory report to the RSPO PT. Windu Nabatindo Lestari it is known that the reported area of peat is 540.6 Ha. In this regard, there is a discrepancy between the peat area in the Map and that reported to the RSPO | | | |
| Non-Conformance Description <i>(filled by auditor):</i> Based on the observed evidence, it is known that the company has not reported the entire peat area contained in PT. Windu Nabatindo Lestari to the RSPO secretariat | | | |
| Root Cause Analysis <i>(filled by organization audited):</i> Lack of document control over the identification of peat areas in PT. WNL as a whole, due to lack of coordination from interested parties (Research Dept., SSDM Dept. & GHG Specialist). | | | |
| Corrective Action <i>(filled by organization audited):</i> <ul style="list-style-type: none"> • Carry out Verification of the peat area of PT. WNL as a whole which is carried out jointly between the Research Dept. & SSDM Dept. which was confirmed by the CSC Dept. & Deputy Regional Head of PT. WNL. • Furthermore, the area of Peat in PT. WNL as a whole is a Peatland area which was confirmed by the Management Representative of PT. WNL (Deputy Regional Head). | | | |
| Preventive Action <i>(filled by organization audited):</i> Regular peat management review coordinated by CSC Dept. | | | |
| Assessor Evaluation and Conclusion <i>(filled by auditor):</i> Auditor verification on 07 August 2021: The company shows evidence of improvements in the form of: | | | |

- PT WNL's Peat area verification document which explains that the area containing peat land is in the KAGE Area of ± 540 Ha. There is a difference of 0.6 Ha in the Peat Inventory report with the area of verification, this is a difference in the measurement method.
- PT WNL's Peat Area Verification Document has been approved and determined by the Deputy Regional Head on August 8, 2020.
- KAGE Soil Test Results by the Analytical Laboratory Research Department (LP-1508-IDN) on February 05, 2021.
- Soil type map of PT Windu Nabatindo Lestari on July 10, 2021 with Map Number 02/SSDM/JenisTanah/WNL/2021 which has been approved by the Regional Head which explains that the area of Haplosaprist soil type is ± 540 Ha located in KAGE, while in PAGE and PMSE there is no peat soil type.

Based on this explanation, it can be concluded that the discrepancy in this indicator is declared Fulfilled.

| | | |
|-------------|---|-------------------|
| Verified by | : | Rahmat Abdiansyah |
|-------------|---|-------------------|

3.4.2. Identification of Findings, Corrective Actions and Observations at ASA 4 + Recertification Assessment

| | | | |
|-----------------------------|---|-----------------|-----------------------|
| NCR No. | : 2021.01 | Issued by | : Hasiholan Sihombing |
| Date Issued | : 07 August 2021 | Time Limit | : 05 November 2021 |
| NC Grade | : Critical | Date of Closing | : 26 October 2021 |
| Standard Ref. & Requirement | 3.8.17 <u>Claim</u> Mills can only make claims related to RSPO certified oil production that comply with the RSPO Market Claims and Communications Rules. | | |

Evidence observed (filled by auditor):


- In the weighing ticket document and also the delivery certificate for an RSPO certified KERNEL by Pundu Nabatindo POM, for example on 5 June 2021, it was found that the use of the RSPO trademark was found where the license number and RSPO certificate number were placed above the trademark, for example as shown in the image below:




- RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance it is explained that the correct procedure for using the RSPO trademark is to put the trademark license number at the bottom, as follows:

A.10. Correct Trademark Usage

A.10.1. Licensed members must take note of the following when using the trademark:




valid license number




valid license number

For Supply Chain Certified: IP/SG

Members can choose to include the tag 'CERTIFIED' for trademark use in print.




valid license number




valid license number

Supply Chain Certified: MB


Members must include the tag 'MIXED' for trademark use in print.



Member must show trademark license number under or next to the logo.



3-0000-00-100-00
valid license number
Show the trademark license number, NOT the membership number



RSPO-1106000
valid license number
Member must show trademark license number immediately under or next to the trademark logo.

Members must show their trademark license number (not the membership no. or supply chain certificate no.) immediately under or next to the trademark label.

Note: The product 'manufacturer' must use its own trademark license number on pack / product, or that of the retailer when producing retailer-branded products (where the retailer has been awarded a trademark license).

Non-Conformance Description (filled by auditor):

Based on this evidence, it is known that Katari Agro POM's use of the RSPO trademark is not in accordance with the RSPO Rules on Market Communication and Claims (RSPO Rules on Market Communication and Claims).

Root Cause Analysis (filled by organization audited):

- The PIC who designed the use of the RSPO trademark on the Scales Ticket Card is the Commercial at the Head Office and the use of the RSPO trademark on the Scales Ticket Card at the request of the Buyers.
- This discrepancy between the use of the RSPO trademark by Katari Agro POM is due to a lack of understanding from the Commercial & Management Unit of WNL regarding the provisions stipulated in the RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance

Correction (filled by organization audited):

Provide recorded evidence of improvements related to the use of RSPO – Trademark for Ticket Scales at KAGM Unit based on RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance

Corrective Action (filled by organization audited):

Socialization of RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance to related parties (Commercial Dept., RSPO WNL Team & CRC Dept.).

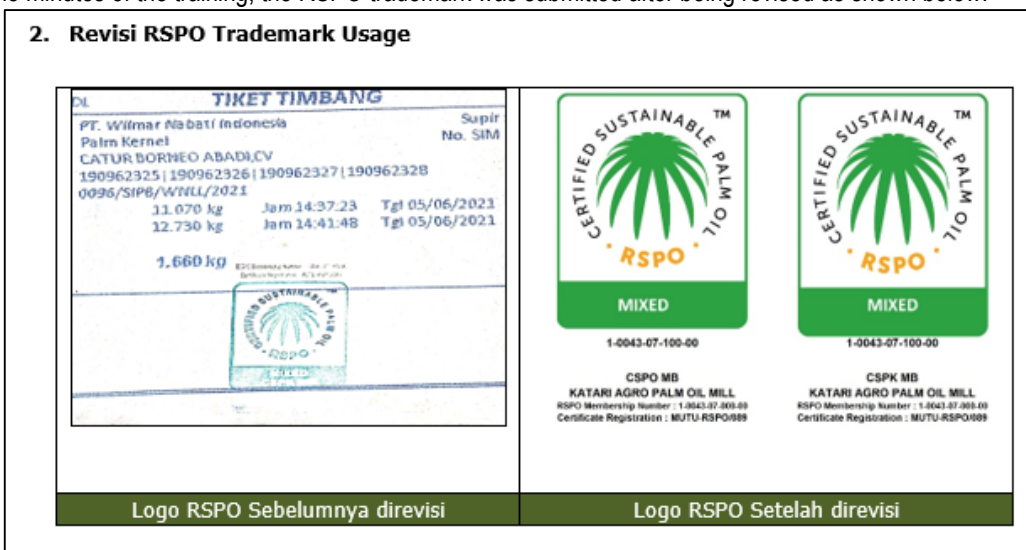
Assessor Evaluation and Conclusion (filled by auditor):

Verification on 1 September 2021

The company has explained the root cause analysis of the non-conformance. Then, corrective action was also explained from the root of the problem that was explored, but there was still something that needed to be explained again in this regard.

The company also sent proof of improvement in the form of the implementation of the RSPO Trademark Usage training to the RSPO Team of PT WNL & Commercial/related Personnel which was held online on August 26, 2021 and was attended by 12 participants and also a power point file which was the material discussed in the training.

However, in the minutes of the training, the RSPO trademark was submitted after being revised as shown below:



Based on the picture, is there any other writing under the license number? Please confirm again because the RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance it is explained that the procedure for using the RSPO trademark is to only put the trademark license number at the bottom.

In addition, please also show proof of the realization of the use of the trademark on the documents used (weighing tickets or other

documents).

Based on the explanation and response of the auditor to the evidence that has been submitted, the discrepancy in this indicator has not been met.

Verification on 26 October 2021

The company has revised corrective actions which are in accordance with the determined root cause analysis. Then the company has also revised the use of trademarks to be as follows:



Based on the picture, the use of the trademark is in accordance with the RSPO Rules on Market Communication and Claims November 2016, revised January 2019, namely the use of the RSPO trademark only puts the trademark license number at the bottom. Then an example of the use of the revised trademark is also shown on the weighing ticket.

From the explanation above, it is concluded that the non conformity in this indicator can be declared as Fulfilled and the consistency of its implementation will be observed again in the next assessment.

Verified by : Hasiholan Sihombing

| | | | | | |
|--|---|--|-----------------|---|---------------------|
| NCR No. | : | 2021.02 | Issued by | : | Hasiholan Sihombing |
| Date Issued | : | 07 August 2021 | Time Limit | : | ASA-1.1 |
| NC Grade | : | Minor | Date of Closing | : | 20 September 2021 |
| Standard Ref. & Requirement | : | 7.3.1 There is a waste management plan that is documented and implemented in accordance with applicable laws and regulations, including reduction, recycling, reuse, and disposal, based on the characteristics of toxicity (toxicity) and other hazards. | | | |
| Evidence observed (filled by auditor): Unit Certification have the SOP for Hazardous Waste Management (WNL-SUST-SOP-14 revision 01, July 19, 2021) and the SOP for Non-Hazardous Waste (WNL-SUST-SOP-83, dated July 23, 2021) which explains, among others: | | | | | |
| <ul style="list-style-type: none">• The definition of hazardous waste is the residue of a business and/or activity containing hazardous and/or toxic materials• Hazardous waste is stored in a designated place• Packages that have been filled or filled with Hazardous Waste must be marked with symbols and labels• Not allowed to use the Hazardous Waste produced and has been recorded in the Hazardous Waste Warehouse for any reason,• Handling of Non-Hazardous Waste should be accommodated before being placed in a Temporary Storage or disposed of to a Final Disposal Site (Landfill). | | | | | |

However, based on the results of field visits to several locations in the company's management areas, the following results were obtained:

Field visit to PMSE

- Blocks H40, H41, C40 as well as several blocks along the road. During field observations, information was obtained that there were traces of fertilizer sacks in ditches and roads, and used plastic used to tie sacks scattered in several locations.
- Obtained the presence of former oil filter in block B31.
- In the workshop area, information was obtained that there were 2 used drums that had been stored for approximately 3 months
- Division 1 housing area also found 1 drum of used oil used to store water.

Field visit to PAGE

- Blocks E11, E12, G17 as well as several blocks along the road. During field observations, information was obtained that there were traces of fertilizer sacks in ditches and roads, and used plastic to tie up sacks scattered in several locations.
- Hazardous and toxic warehouse no waste classification and Waste symbol in faded condition.

Field visit to KAGE

- The Hazardous Waste Warehouse area has cement and Parallon pipes along with a gas tank, the condition has been separated by wooden screens but is still in the same building.

Field visit to KAGM

- Warehouse area for hazardous and toxic waste, information was obtained that there were 2 drums and 2 jerry cans outside the warehouse with oil spills that had not been cleaned up at that location. The condition of the warehouse is also not well organized, there are insulating shelves but they are not used because their condition is damaged.
- There is no sign of hazardous goods waste symbol on the storage tank, the condition of the storage tank is also full beyond its capacity.

Non-Conformance Description (filled by auditor):

Based on the evidence above, the company has not fully implemented Hazardous Waste and Non- Hazardous Waste management in accordance with its SOP.

Root Cause Analysis (filled by organization audited):

Auditee response:

- Lack of control dari para HSE Officer dalam pengelolaan Limbah B3 & Housekeeping di tempat kerja

Auditor response:

Lack of understanding from related personnel in KAGM, KAGE, PMSE & PAGE Units related to Waste (B3 Waste & Non-B3 Waste) according to SOP for B3 Waste & Non-B3 Waste Management

Correction (filled by organization audited):

Auditee response:

Hazardous and Non-chemical Waste Management in KAGM Management Unit:

| No. | Incompatibility | Corrective Action | Information |
|-----|--|---|---------------------------------|
| 1 | PMSE | | |
| | 1.1 In PMSE found the presence of former oil filter in block B31. | Moving the oil filter in the B31 block to a licensed Hazardous Waste storage | Provide proof of repair records |
| | 1.2 PMSE workshop area found 2 used oil drums that have been stored for about 3 months | Moving the 2 used oil drums to a licensed Hazardous Waste storage | Provide proof of repair records |
| | 1.3 Found in the residential area of Division 1, 1 oil drum used for water storage. | Transferring 1 drum of used oil to a licensed Hazardous Waste storage | Provide proof of repair records |
| | 1.4 In PMSE at Blocks H40, H41, C40 and several blocks along the road, it was found that there were traces of fertilizer | Take used fertilizer sacks in ditches & roads, as well as used plastic to tie up the scattered sacks in several locations and | Provide proof of repair records |

| | | | |
|---|--|--|---|
| | sacks in ditches & roads, as well as used plastic used to tie sacks which were scattered in several locations. | place them in the Landfill | |
| 2 | KAGE 2.1 The hazardous waste warehouse area contains cement and paralon pipes along with a gas tank, the condition has been separated by wooden screens but is still in the same building. | Moving cement from the hazardous waste warehouse to the place provided. | Provide proof of repair records |
| 3 | PAGE 3.1 In the Hazardous and Toxic Warehouse at PAGE there is no waste classification and the waste symbol is in a faded condition. 3.2 In the PAGE hazardous waste warehouse there are cement and pipes along with a gas tank, the conditions have been separated by wooden screens but are still in the same building. 3.3 3.3 Blocks E11, E12, G17 and several blocks along the road. During field observations, information was found that there were traces of fertilizer sacks in ditches and roads, as well as used plastic used to tie up sacks scattered in several locations. | Chemical Classification, replacement of chemical labels and symbols with new ones Moving cement & paralon pipe from hazardous waste warehouse to public warehouse Take used fertilizer sacks in ditches & roads, as well as used plastic used to tie up sacks scattered in several locations and place them in landfills | Provide proof of repair records Provide proof of repair records Provide proof of repair records |
| 4 | KAGM At the chemical warehouse at KAGM: 4.1 Two drums & 2 jerrycans outside the warehouse 4.2 There is an oil spill that has not been cleaned up outside the Chemical Warehouse 4.3 There is an insulated shelf in a damaged condition. 4.4 There is no sign of hazardous goods waste symbol on the storage tank, the condition of the storage tank is also full beyond its capacity. | Manage Chemicals according to Chemical Management SOPs: <ul style="list-style-type: none"> Move the 2 drums & 2 jerry cans into the Chemical Warehouse. Cleaning soil that has been contaminated with chemicals Replacing the insulating rack with a new one Providing identification of hazardous materials & symbols for each container of Chemicals Control the capacity of chemical containers according to the manufacturer's recommendations | Provide proof of repair records |

Corrective Action *(filled by organization audited):*
Auditee response:

- Hazardous waste management according to SOP for hazardous waste management in each work unit
- Implementation of Housekeeping (Clean Friday Program in each Work Unit)
- Routine inspection of hazardous waste warehouses & chemical warehouses by each Work Unit (KAGM, KAGE, PMSE & PAGE)
- Management of non-chemical waste through consultation & communication (Clean Friday program & Morning Circle)
- Responsible for the management of hazardous waste & chemicals in each Work Unit at PT. WNL (KAGM, KAGE, PMSE & PAGE) is in the HSE Officer and to control the management of hazardous waste warehouses & chemical warehouses, routine inspections are carried out in hazardous waste & chemical warehouses for each work unit

- Training/briefing of SOP for hazardous & non-chemical waste management for related employees in KAGM, KAGE, PMSE & PAGE work units.
- To verify the application of Hazardous Waste & Non-chemical Waste Management at KAGM, KAGE, PMSE & PAGE Units to comply with applicable regulations, through the following mechanisms:
 - Routine inspection
 - Internal audit
 - Management review (HSE and/or cross-functional in the form of coordination meeting between Management Unit and CRC Dept. Head Office)

Assessor Evaluation and Conclusion (filled by auditor):
Auditor Verification on August 31, 2021:

The company has sent proofs of repairs in the form of:

1. Minutes of taking the oil filter at PMSE
2. Minutes of taking used oil drums at PMSE
3. A statement letter on the use of oil drums and their handling at PMSE
4. News of the socialization of cleaning the fertilizer sacks at PMSE
5. News of Hazardous Waste socialization at PMSE and KAGM
6. News of cement transfer at KAGE
7. Minutes of repairing Hazardous Waste Storage at KAGM
8. The company has filled in the components of the root of the problem, corrective actions and corrective actions.

However, the company has not been able to determine the root of the problem that is more specific and in-depth as well as some responses/questions of the auditor regarding the root of the problem, corrective actions and corrective actions. Based on this, the discrepancy in this indicator has not been met.

Auditor Verification on September 19, 2021:

The company has sent proofs of repairs for PAGE, PMSE, KAGE and KAGM units in the form of:

- Minutes of improvement in the management of fertilizer sacks
- Records of chemical warehouse inspections and hazardous waste
- Records of socialization of hazardous waste management and inspection of storage warehouses
- As well as proof of repairs that were previously sent

Based on the results of root cause analysis, corrective actions and corrective actions taken by the company, as well as evidence of improvements attached, it can be concluded that the company has made improvements to the findings in the field and determined mitigation actions and evaluated these findings appropriately. Based on this, the discrepancy in this indicator has been fulfilled.

Verified by : Hasiholan Sihombing

| | | | | | |
|---|---|---|-----------------|---|-------------------|
| NCR No. | : | 2021.03 | Issued by | : | Rahmat Abdiansyah |
| Date Issued | : | 07 August 2021 | Time Limit | : | 05 November 2021 |
| NC Grade | : | Critical | Date of Closing | : | 26 September 2021 |
| Standard Ref. & Requirement | : | 7.7.6 All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 2 (June 2019) along with related guidelines (May 2019). | | | |
| Evidence observed (filled by auditor): Based on the results of document verification and field observations, the following evidences were obtained: | | | | | |
| <ul style="list-style-type: none">• The RSPO Peat Audit Guidance (P&C 2018) states that "A minimum of one (1) Piezometer per 120 Ha, is installed in planted areas".• Soil Type Map of PT Windu Nabatindo Lestari with number 02/SSDM/JenisTanah/WNL/2021 dated July 10, 2021, it is known | | | | | |

that the peat area in PT Windu Nabatindo Lestari covering an area of ± 540 Ha is located in KAGE, which if following the guidelines from the RSPO, KAGE must have at least 5 piezometers to monitor the groundwater level in peat areas.

- Based on the results of field observations to the Peat area in Block B54 Division 1 of KAGE as well as information from the management, it is known that KAGE only has 1 piezometer to monitor the groundwater level in the peat area.

Non-Conformance Description (filled by auditor):

Based on this explanation, the number of piezometers owned by the company is not in accordance with the minimum number stipulated in the RSPO Peat Audit Guidance (P&C 2018).

Root Cause Analysis (filled by organization audited):

Lack of understanding of the Management Unit related to the conditions for installing the piezometer as stipulated in the RSPO MANUAL on BMPs for Existing Oil Palm Cultivation on Peat.

Correction (filled by organization audited):

- Installation of a piezometer in peatland area KAGE Unit refer to RSPO MANUAL on BMPs for Existing Oil Palm Cultivation on Peat, pages 99 & 100 (1 Piezometer for peatland area of 50 to 120 Ha).
- Provide proof of improvement in BMP management of Peatland PT. WNL to the Auditor, in the form of:
 - Minutes of Piezometer Installation ($540 / 120$) = 5 Piezometers.
 - Piezometer distribution map in the peatland area of the KAGE Unit.
 - Justification of Piezometer Installation

Corrective Action (filled by organization audited):

- Socialization/Briefing related to the Management & monitoring of PT. WNL (KAGE) (including the procedure for installing the Piezometer) to the relevant employees.
- Monitoring the condition of peat areas on a regular basis, which includes:
 - Monitoring of Peat Water Level.
 - Monitoring of Land Subsidence (Peat Subsidence).

Assessor Evaluation and Conclusion (filled by auditor):

Auditor Verification on August 28, 2021:

The company has sent proofs of repairs in the form of:

- Minutes and documentation of piezometer installation carried out on 12 August 2021 with details:
 - 1 unit Piezometer in Block F56a Division V (New)
 - 1 unit of Piezometer in Block H51a Division IV (New)
 - 1 unit of Piezometer in Block E52a Division I (New)
 - 1 Piezometer unit in Block D 56a Division I (New)
 - 1 unit of Piezometer in Block B54a Division I (Old)
- Piezometer coordinate map in the KAGE unit that describes the piezometer installation coordinates.
- Piezometer installation distribution map in KAGE unit which describes piezometer deployment.
- Explanation of root cause analysis, corrections, and corrective actions. However, there are still some auditor responses/questions that the Company must respond to in the Correction and Corrective Action column.

Based on the explanation above, the discrepancy in this indicator is declared **Unfulfilled**.

Auditor Verification Date 20 September 2021:

The company has sent proofs of repairs as follows:

The justification for installing a piezometer that is known by the Head of R&D which explains the justification for installing a piezometer, namely:

- Piezometer points represent the peat area from East to West
- The piezometer point represents the zoning of the water management unit in the KAGE peat area.

- 3 Installation of the piezometer is in accordance with the RSPO Manual on BMP's for Existing Oil Palm Cultivation on Peat which requires 1 unit of piezometer to represent 120 Ha.

However, there are still auditor questions that must be corrected by the Company related to the Corrective Actions taken so that the root cause of the Non-conformance in this indicator can be corrected and does not reoccur. Based on this explanation, the discrepancy in this indicator is declared Unfulfilled.

Auditor Verification Date 26 September 2021

The company has sent proofs of repairs as follows:

- Minutes of Socialization of KAGE Peat Management and Monitoring on 03 September 2021 by Research Staff.
- Schedule and recording of Peat subsidence monitoring results at KAGE on 7, 14, and 21 September 2021.
- Recording of the results of checking the condition of the piezometer at the 5 piezometer points that have been installed.

Based on the evidence of improvement that has been provided by the company, the discrepancy in this indicator can be declared Fulfilled and will be observed again for the consistency of its implementation in the next assessment.

Verified by : Rahmat Abdiansyah

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|-----------------------------|--|-----------------|-----------------------|
| NCR No. | : 2021.04 | Issued by | : Hasiholan Sihombing |
| Date Issued | : 07 August 2021 | Time Limit | : ASA-1.1 |
| NC Grade | : Critical | Date of Closing | : |
| Standard Ref. & Requirement | 7.12.8 If there is land clearing that has not been preceded by an HCV assessment since November 2005, or that has not been preceded by an HCV-HCSA assessment since November 15, 2018, the Remediation and Compensation Procedure (RaCP) applies. | | |

Evidence observed (filed by auditor):

Based on plantation management information and a review of the hectare's statements, it was found that there was no additional planting or expansion of the plantation operational area after November 15, 2018. However, the Company cleared land after November 2005 without prior HCV assessment so that remediation and compensation procedures apply. The company carried out an HCV assessment for PT WNL's area with an area according to the total HGU of 17,039.05 Ha which was carried out in September – October 2010 with the final document year 2012. There are differences in the area of the 2010 HCV Identification Document Study with a scope of 17,039.05 Ha, the Peer Review Document Study conducted in February 2012 with a scope of 11,550 Ha and PT WNL's IOM HCV, which is 11,550 Ha. The difference in area is because the HCV assessment conducted in 2010 for PT WNL is no longer the same as the current actual condition. The scope of the HCV assessment is currently divided into several management areas, namely certified PT WNL, non-certified PT WNL (PT FBI and PT GSM), PT WNS and KUD Harapan Abadi.

On December 15, 2015 the company conducted a LUCA study with an area of 11,550 Ha. Based on the results of the LUCA document study, it is known that the company cleared land in 2005-2010 with a total area of 740 Ha for Raw Liability and 48 Ha for Conservation Liability. The LUCA study was conducted for the scope of PT WNL and not for each certification unit within it (KAGM and PNBM). The company cannot show the distribution of area for each unit, so this indicator will apply to all units within the scope of LUCA, namely PT WNL. The Company has also submitted Liability Disclosure and LUCA for all PT WNL to the RSPO Compensation Plan on 25 April 2016 and has PASS status or acceptable.

The company has also submitted the RAC-Plan to the RSPO but until the time of recertification there is not enough evidence that the RAC-Plan for PT WNL has been approved by the RSPO. Furthermore, there is also evidence of a response from the RSPO from aimy.nadiyah@rspo.org on 23 October 2019 regarding the status of the RAC-Plan Bumitama Agri Ltd, which states that the company can continue the certification process with NC major 7.3.1 OPEN status until the next surveillance audit.

There is also an email dated November 14, 2019 from Khing Su Li khing.suli@rspo.org stating that PT WNL's RAC-Plan is still in the review stage. The company showed evidence of communication between the RSPO and BGA via email on 16 July 2020 explaining

that the RSPO gave conditional approval to the BGA regarding PT WNL's RaCP process and will be assessed at the next assessment. PT WNL's RaCP process will be evaluated by the RSPO and will take 2-3 weeks.

During this ASA-4 + Recertification onsite audit, the company can show evidence of communication between the BGA and the RSPO regarding the completion of the RaCP which is carried out regularly from March to June 2021. The results of the latest communication with the RSPO are based on email from aryo.gustomo@rspo.org on 17 June 2021, which in the email describes internal inspections and discussions at the RSPO Integrity Unit, decided to grant Conditional Approval with a maximum period of 16 December 2021, i.e. 6 months from the date of the email to the Company at under the BGA group to continue annual surveillance audits and allow all ongoing progress of the RaCP process to be completed by the Company as quickly as possible.

The email also explains that "non-conformities may be submitted by the Certification Body to the Certification Unit for the relevant specific indicators of the RSPO P&C standard. And this must be in line with Conditional Approval", provided that the Unit of Certification MUST proactively respond in a timely manner to the Compensation Panel review, which in case of future clarification, must not be delayed more than 2 months from the last review/comment received from RSPO Secretariat.

Non-Conformance Description (filled by auditor):

Based on the foregoing, and the results of analysis of several documents including email communications between BGA and RSPO, it can be concluded that the company has communicated proactively by responding to email replies of no more than 2 months as required by the RSPO. However, there is insufficient evidence that the RaCP for PT Windu Nabati Lestari within the scope of Katari Agro POM has been approved by the RSPO. Furthermore, by considering the conditional approval of the RSPO secretariat, this indicator is still appointed as NC Critical, but its fulfillment will be verified again in the next assessment.

Root Cause Analysis (filled by organization audited):

The long review process from the HCV Compensation Panel related to the approval of the HCV Compensation Panel PT. WNL

Correction (filled by organization audited):

Provide evidence of records/documents related to the ratification of RaCP PT. WNL by RSPO Secretariat

Corrective Action (filled by organization audited):

Carry out intense communication with the RSPO Secretariat so that the RaCP is approved by the RSPO Compensation Panel (Evidence of the recording of the communication process related to PT. WNL's RaCP between the Corporate Sustainability Specialist (Mr. Martin Mach) and the RSPO Secretariat is attached)

Assessor Evaluation and Conclusion (filled by auditor):

Auditor Verification dated September 13, 2021:

The company has sent proof of improvement in the form of communication between the BGA and the RSPO regarding the Compensation Plan (2), with the following information:

4. On 20 August 2021, the BGA has sent CP (2) to the RSPO for review by the evaluators
5. On 25 August 2021, the RSPO Party has sent a preliminary review of CP (2) to the BGA to show the response to the previous review.
6. On 25 August 2021, the BGA has responded to an email from the RSPO informing that it will review the revised results provided by the RSPO previously.

However, the company has not been able to show that the Compensation Plan process for BGA on behalf of PT WNL Unit Katari POM has been accepted by the RSPO and can proceed to the next stage, based on this, the discrepancy in this indicator is declared OPEN until the next surveillance.

However, the company has not been able to show that the Compensation Plan process for BGA on behalf of PT WNL Unit Katari POM has been accepted by the RSPO and can proceed to the next stage, based on this, the discrepancy in this indicator is declared OPEN until the next surveillance.

In the ASA 1.1 activity, the company again showed the Compensation Plan process for BGA on behalf of PT WNL, according to the email from the RSPO dated 10 February 2022 which explained that the certified management unit allowed to complete the RaCP

process and continue the annual supervisory assessment (conditional approval).

This conditional approval will only be valid for 6 months from the time the email is sent (10 February 2022). Based on the results of the RSPO verification announcements on 08 September 2021 regarding Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard and the data supply base and hectare statement in 2022, PT WNL's RaCP process is included in scenario 1 so that the surveillance activity process can be continued.

Until the surveillance audit-1.1 activity is carried out, the Company has not been able to show that the HCV compensation Plan (RaCP) has been accepted by the RSPO but in accordance with the RSPO announcements on 08 September 2021 regarding Disclosure and Continuity of Certification for RSPO P&C and RSPO ISH Standard surveillance activities can be continued with non-compliance with indicator 7.12.8 is issued and can be opened until the next surveillance activity.

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| Verified by | : | Arief Tajalli/Radytio Puspanjana |
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3.4.3. Identification of Findings, Corrective Actions and Observations at ASA-1.1 Assessment

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|--|---|--|-----------------|---|------------------|
| NCR No. | : | 2022.1 | Issued by | : | Yudhi Yuniarto T |
| Date Issued | : | 27 August 2022 | Time Limit | : | 26 November 2022 |
| NC Grade | : | Major | Date of Closing | : | 13 November 2022 |
| Standard Ref. & Requirement | : | 3.7.1 A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assesment of the training | | | |
| Evidence observed (filled by auditor): Based on the results of document review, field visits and interviews with management, information was obtained that there were several workers who had not received training in accordance with their duties and obligations, for example: | | | | | |
| <ul style="list-style-type: none">HCV monitoring officers at Pantai Mas Estate have not received training in accordance with their duties and responsibilities. This is evidenced by the results of field visits and interviews at the Pundu Nabatindo Estate, where information is obtained that the HCV monitoring officer has not been able to explain the types of flora and fauna that have been monitored and their protection status. Furthermore, based on the results of the review of the HCV management implementation document and the monitoring plan for 2022, information was obtained that the HCV monitoring officers had not received training related to HCV.There is a shortage of aircraft and power and production operators who have SIO, where the need according to the number of tools they have are 2 class 2 operators and 2 class 1 operators (The engine house has 2 turbine units with a capacity of 1600 KW and 2000 KW, 2 generator units with a capacity of 500 KVA). Meanwhile, only 1 operator class one genset has | | | | | |
| Non-Conformance Description (filled by auditor): Based on the explanation above, the certificate holder has not been able to show evidence that there are several jobs carried out by workers who have not received mandatory training in accordance with the required requirements | | | | | |
| Root Cause Analysis (filled by organization audited): <ul style="list-style-type: none">Not all training obligations have been monitored for completeness and validity period.Lack of supervisory attention allows employees without competence and work permits to take part in risky work. | | | | | |
| Correction (filled by organization audited): <ul style="list-style-type: none">Registering employees with jobs that require special competence and licenses to the required training (already available)Creating a training program for employees who do not yet have the required competencies. | | | | | |
| Corrective Action (filled by organization audited): <ul style="list-style-type: none">Make identification of all training and competency obligationsMake monitoring of the validity period of all competency and license obligationsDissemination of work permit procedures for high risk work (one of which is welding) to staff and employeesDetermination of a letter of warning if an employee works at high risk without permission with high risk without permissionSocialization related to the determination of a warning letter | | | | | |
| Assessor Evaluation and Conclusion (filled by auditor): Auditor Verification on November 09, 2022: The company has sent proofs of repairs in the form of: | | | | | |
| <ul style="list-style-type: none">Statement letter from Patra Jaya Consultant No. 1271/SKT/PJU/X/2022 dated 12 October 2022 which explains that engine room operators have participated in the Development and Certification of First Mover Operators 1 (STEAM TURBINE) – KEMNAKER Republic Indonesia, on 3 – 7 October 2022 which was carried out offline and was declared PASSED. Regarding Certificates and Licenses, it is currently still being processed at the Republic Indonesia MINISTRY OF MANPOWER.Internal Office Memo No No: 063/MEMO-BGA/CS-CSV/XI/2022 dated 01 November 2022 regarding the Invitation to Training for Management and Monitoring of HCV Areas in the Mentaya Region and Pundu Region which is planned to be held on 9 and 10 November 2022Employee monitoring and training programs including personal competencies that must be possessed. | | | | | |

Regarding the proof of improvement submitted for non-compliance with this indicator that has not been fulfilled, the company needs to complete with evidence of the realization of HCV management and monitoring training.

Auditor Verification on November 13, 2022:

Companies can show evidence of improvement in the form of minutes of implementation of HCV training activities on November 9 – 10 2022, in the documents sent explaining the list of training participants, training materials and documentation of the training activities.

Regarding the proof of improvement submitted, the discrepancies in this indicator are declared to have been fulfilled.

Verified by : Harry Wahyudi/Yudhi Yuniarto T

| | | | | | |
|--|---|--|-----------------|---|------------------|
| NCR No. | : | 2022.2 | Issued by | : | Yudhi Yuniarto T |
| Date Issued | : | 27 August 2022 | Time Limit | : | 26 November 2022 |
| NC Grade | : | Major | Date of Closing | : | 24 November 2022 |
| Standard Ref. & Requirement | : | 6.7.3 Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing. | | | |
| Evidence observed (filled by auditor): Regarding the use of personal protective equipment, it is regulated in PPE SOP No. BGA-SOP-CCS-1106. 1-R0, which explains that: <ul style="list-style-type: none">• The company provides all PPE needed by employees according to the risk of danger• PPE that has been damaged and cannot function properly because it is worn by workers• If the employee's PPE is damaged, the employee is entitled to a new PPE, by submitting the damaged PPE The company has conducted socialization related to the policy on the use of PPE, one of which was at PMSE in April 2022 to 22 chemist workers, 22 fertilizer workers, and 100 harvest workers. The company also shows BA handover of PPE, namely: <ul style="list-style-type: none">• KAGE, distribution was carried out in July 2022 and distributed to 74 workers• PAGE, the distribution was carried out in June 2022 and distributed to 26 workers• PMSE, the distribution is done in stages to different employees, namely in January, February, March and April 2022. Based on field observations and worker interviews, there are still workers who do not use appropriate PPE, namely at KAGM: the process foreman uses damaged safety shoes, 1 operator at the Boiler station uses damaged safety shoes, 1 press station operator uses damaged safety shoes, 1 operator in the stew station uses damaged safety shoes, 1 worker in WTP uses damaged safety shoes | | | | | |
| Non-Conformance Description (filled by auditor): Based on the evidence obtained, it is concluded that some workers have not used the appropriate PPE and the company has not replaced the damaged PPE for all employees, especially Mill employees | | | | | |
| Root Cause Analysis (filled by organization audited): Monitoring the return of used PPE has not been running | | | | | |
| Correction (filled by organization audited): Monitoring the return of damaged PPE to ensure that employees who have received new PPE do not use damaged PPE. | | | | | |
| Corrective Action (filled by organization audited): <ul style="list-style-type: none">• Affirmation of the obligation to collect used PPE as a condition for exchanging periodic and non-periodic PPE. | | | | | |

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| <ul style="list-style-type: none"> Monitoring the return of old/damaged PPE when picking up new PPE | | | |
| <p>Assessor Evaluation and Conclusion (filled by auditor):</p> <p>Auditor Verification on November 09, 2022: The company has sent proofs of repairs in the form of:</p> <ul style="list-style-type: none"> Minutes of replacing damaged PPE for employees on September 1, 2022 Socialization related to Personal Protective Equipment for KAGM employees on September 29, 2022, which explains the procurement, delivery, and how to replace Personal Protective Equipment. <p>Regarding the proof of improvement submitted for non-compliance with this indicator, which is stated to have not been fulfilled, the company needs to complete it with:</p> <ul style="list-style-type: none"> Clarification of the auditor's questions in the correction section Monitoring the replacement of PPE as the root of the problem identified <p>Auditor Verification on November 24, 2022: The company has sent proofs of repairs in the form of:</p> <ul style="list-style-type: none"> Minutes of PPE handover on September 29 2022 to KAGM employees, namely the return of safety shoes that are not suitable for use and the handing over of new safety shoes. Monitoring recap of returning damaged PPE and replacing damaged PPE with new PPE. <p>Regarding the proof of improvement submitted, the discrepancies in this indicator are declared to have been fulfilled.</p> | | | |
| <table style="width: 100%; border: none;"> <tr> <td style="width: 20%; border: none;">Verified by</td> <td style="width: 5%; border: none;">:</td> <td style="border: none;">Harry Wahyudi/Yudhi Yuniarto T</td> </tr> </table> | Verified by | : | Harry Wahyudi/Yudhi Yuniarto T |
| Verified by | : | Harry Wahyudi/Yudhi Yuniarto T | |

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|---|---|------------------------|----------------------|
| NCR No. | : 2022.3 | Issued by | : Radytio Puspanjana |
| Date Issued | : 27 August 2022 | Time Limit | : Next Surveillance |
| NC Grade | : Minor | Date of Closing | : 02 December 2022 |
| Standard Ref. & Requirement | 7.3.2 Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. | | |
| <p>Evidence observed (filled by auditor):</p> <p>Regarding waste management, it is regulated in the following procedures:</p> <ul style="list-style-type: none"> Procedure WNL-SUST-SOP-14 dated 19 July 2021 regarding the SOP for waste management issued on July 2, 2014 which explains that hazardous waste generated by operational activities such as used packaging contaminated with hazardous such as used oil drums, used paint buckets, used buckets, used rag contaminated with hazardous, used grease buckets and used filter are stored in the hazardous waste temporary storage area. Prosedur BGA-SOP-OP-1002.10-RO procedure regarding final effluent, effective January 1, 2014 revision 0 which explains that one of the POME sources is from condensate water and all POME is accommodated and managed in the WWTP pool <p>Furthermore, based on the results of the field visit, it was found that there was hazardous waste management that was not in accordance with the existing procedures, namely:</p> <ul style="list-style-type: none"> There is hazardous waste from used paint cans used as water reservoirs in the laboratory There is hazardous waste used for hazardous chemical packaging stored in the laboratory There is hazardous waste of used paint cans thrown in the trash in front of the laboratory There is hazardous waste of used oil drums, hazardous contaminated used rags, contaminated used gloves, used hazardous water purifier packaging, used paint cans and used fluorescent lamps There is hazardous waste in sacks of chemical hazardous water purifiers disposed of in the trash at the WTP station. There is hazardous waste of used cloth that is contaminated with hazardous and used paint packaging is disposed of in the trash | | | |

in front of the hazardous waste hazardous waste storage.

- There is hazardous waste from used cloths contaminated with hazardous located in the WWTP pumping area.

Based on the results of the field visit at Katari POM, information was obtained that the POME produced in the form of condensate water from the boiling station was not accommodated in the WWTP pool but instead flowed into the environment.



Non-Conformance Description (filled by auditor):

The company has not been able to show sufficient evidence that the management of hazardous waste is in accordance with procedures and is fully understood by workers and managers.

Root Cause Analysis (filled by organization audited):

Not all employees understand the management of hazardous waste EHS staff did not realize that the heat hazard from the condensate sterilizer needed to be managed in the WWTP pond before being released into nature.

Correction (filled by organization audited):

Transporting hazardous waste that has not been managed according to the procedure to hazardous waste storage
Conduct socialization of hazardous waste management to employees
Flowing boiled condensate water to WWTP

Corrective Action (filled by organization audited):

Memberikan training LB3 kepada karyawan teknis terkait B3 dan LB3

Assessor Evaluation and Conclusion (filled by auditor):

Auditor verification December 2, 2022

The company shows evidence of improvement in the form of:

Hazardous Waste

- Minutes of socialization related to hazardous waste management on September 7 2022 to KAGM employees at the Katari POM warehouse.
- Minutes of handover of hazardous waste by KAGM employees to EHS KAGM on September 8, 2022 (photos of several types of hazardous waste are attached).
- Minutes of dissemination of hazardous waste and IOM ban on disposal of hazardous waste by the KAGM EHS admin to all KAGM staff and employees on 29 August 2022 (photos of activities attached).
- Internal office memo number 001/IOM/KAGM/VII/2022 dated 27 August 2022 from the mill manager to all KAGM staff and employees explaining the prohibition of disposing of hazardous waste in random places and the obligation to collect it at the hazardous waste storage for hazardous waste, if any violation occurs work area, a fine of 10,000 per item of hazardous waste will be given.
- Update Log book for storage of hazardous waste as of October 30, 2022 which explains that several types of hazardous waste are:
 - Hazardous waste used for hazardous chemical packaging is stored in the laboratory
 - Hazardous waste used paint cans are used as a water reservoir in the laboratory
 - Hazardous waste cans of used paint are disposed of in the trash in front of the laboratory
 - Hazardous waste used oil drums, hazardous contaminated rags, used contaminated gloves, used hazardous water purifier packaging, used paint cans and used fluorescent lamps behind the workshop

- Hazardous sacks of used hazardous chemicals for water purification are disposed of in the trash at the WTP station
- Hazardous waste, used rags contaminated with hazardous and used paint packaging are disposed of in the trash in front of the hazardous waste hazardous waste storage
- Hazardous waste of used rags contaminated with hazardous is located in the WWTP pond pump area.

Several types of hazardous waste have been transferred to the hazardous waste storage for hazardous waste and recorded in the hazardous waste storage logbook.

POME

Perusahaan menunjukan bukti perbaikan pertanggal 21 November 2022 yakni berupa pembuatan kolam sedimen untuk menampung air kondensat dari stasiun rebusan yang kemudian nantinya dipompakan kolam IPAL nomor 4. (terlampir foto kondisi kolam sedimen yang telah dibuat).

The company showed evidence of repairs as of November 21, 2022, namely in the form of making a sediment pool to collect condensate water from the boiling station which will then be pumped into WWTP pool number 4. (Attached photo of the condition of the sediment pond that has been made).

Based on the evidence of improvement submitted, it can be concluded that the discrepancy in this indicator has been fulfilled and will be observed again in the next assessment.

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| Verified by | : | Radytio Puspanjana |
|-------------|---|--------------------|

3.4.4. Opportunity for Improvement

| No | Ref. Std. | Description |
|----|-----------|---|
| 1 | 3.6.1 | <p>All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>Based on field observations and document review, it was found that unsafety conditions had not yet been identified, namely:</p> <ul style="list-style-type: none"> • There is a barbed wire fence around the KAGE Fertilizer Warehouse area • The condition of the fence at Katari Mill is leaning and some have fallen down • There is a limiting condition at the boiler station in a damaged condition <p>This can be an opportunity for improvement for the company to identify the hazards of the unsafety condition</p> |
| 2 | 7.2.10 | <p>Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>Based on a statement from Prodia Palangkaraya, the Company has carried out a special medical examination for workers operating pesticides on August 20, 2022, however, until the audit is underway, the results of the inspection have not yet been released and the company has not been able to show the results of the inspection. This can be an opportunity for improvement for the company to be able to show the results of the examination and carry out further examinations for employees who are indicated to have health problems.</p> |

3.4.5. Noteworthy Positive Components



| No | Description |
|----|--|
| 1 | The company's commitment to continue to apply the principles of sustainable palm oil |
| 2 | Has cooperation in plasma plantation development. |
| 3 | The company received a Corporate Performance Assessment in Environmental Management from the BLUE PROPER from the Ministry of Environment and Forestry for the 2020-2021 period with the BLUE predicate. |

3.5 Summary of Arising Issues from Public and Auditor Verification

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|---|---|
| <p>Local elder (Damang) Sub-district Cempaga Hulu</p> <ul style="list-style-type: none"> The relationship between the company and the indigenous peoples is going well. The positive impacts of the existence of the company include the realization of plasma and the recruitment of workers The company has participated in and supported customary conservation activities. The company has involved community leaders when developing CSR programs | <p>There is no negative issue related cooperative operational information by local elder.</p> |
| <p>Harapan Abadi Cooperative Head of cooperative</p> <ul style="list-style-type: none"> The FFB purchase price refers to the government's FFB pricing. There is an agreement between the Cooperative and the Company, namely the plasma plantation development agreement. The agreement started in 2006 with a validity period of up to one crop cycle. The management of plasma plantations is carried out by the Company. FFB originating from Cooperative estate will be sent to Katari Agro POM. Currently there is a replanting savings account managed by the cooperative which is obtained from the sale of FFB. Payment of FFB sales proceeds is made at the beginning of every month. So far, there have been no problems with payments made by the company. Payments made through cash payments. The applicable FFB price is in accordance with the price set by the Government, namely the Plantation Service. The company has provided trainings such as pesticide handling training, Cooperative management training, HCV training, etc. The company has also conducted socialization related to RSPO certification. <p>Communication between the Cooperative and the Company is going well. If there is a complaint, it will be reported to the PIC of the Company.</p> | <p>There are no negative issues from the Harapan Abadi Cooperative. Several explanations have been described in the report.</p> |
| <p>National Land Agency of Kotawaringin Timur Regency</p> <p>The certification unit has complied with applicable regulations related to land legality, among others, has had location permits, plantation business permits (<i>IUP</i>), land titles (<i>HGU</i>), and has routinely sent land use reports.</p> | <p>Regarding land issues has been verify and described in Criteria 4.8</p> |

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|--|---|
| <p>Department of Manpower and Transmigration of Kotawaringin Timur Regency</p> <ol style="list-style-type: none"> 1. In the last two years period there were no industrial relations problems. 2. The Company Regulation is still valid today 3. <i>LKS Bipartite</i> has been formed without any intervention from the certification unit. 4. Work carried out by third parties has been reported along with the fulfillment of employee rights including salary slips and health insurance. 5. There are no complaints regarding the granting of rights and facilities provided by the certification. 6. All workers have been registered in the health insurance and employment insurance programs | <p>There are no negative issues that require further classification in terms of employment issue</p> |
| <p>Environmental Agency of Kotawaringin Timur Regency.</p> <ol style="list-style-type: none"> 1. The certification unit has a Temporary Hazardous Waste Storage and have been approved by Kotawaringin Timur Regency. 2. Hazardous Waste management activities carried out by storing hazardous waste in licensed hazardous waste storage and transported have permission by KLH. Quarterly management reporting to relevant agencies. 3. The certification unit has POME disposal permit to surface water. 4. The certification unit has tested the quality of mill wastewater per month and reported the results of testing to Enviromental Agency Kotawaringin Timur Regency per quarter. 5. The certification unit has conducted POME quality testing per Quarterly and reports the results of testing to Enviromental Agency Kotawaringin Timur Regency. 6. The certification unit has conducted noise, vibration and noise testing and reported the results of testing to Enviromental Agency Kotawaringin Timur Regency per semester. 7. The certification unit has reported Hazardous waste (balance and manifest) management to Enviromental Agency Kotawaringin Timur Regency per quarter. 8. The certification unit has sent the <i>RKL / RPL</i> implementation report to to Enviromental Agency of Kotawaringin Regency periodically. 9. Requests for information responded quickly by the management unit. 10. There have not been any issues and reports from other parties regarding the negative impacts on the environment due to the management operational activity. | <p>According to field observation, there are no environment pollution from estate and mill operational.</p> |

| Public Issues (Institution/ NGO/Community) | Auditor Verification |
|--|---|
| LKS Bipartite of Region 3 1. The certification unit has implemented the District Minimum Wage. 2. The certification unit lends a place to <i>LKS Bipartite</i> which is used as an office. Audiences with the certification unit are conducted monthly. The certification unit is quite responsive regarding employee complaints. 3. Work accidents that occur are just like being hit by a thorn, nothing causes disability and death. 4. The certification unit has distributed PPE to workers, and has carried out periodic and special health checks for workers handling pesticides. | There are no negative issues related to the company, and verification has been carried out in the report. |
| Gender committee of KAGM Gender committee of PMSE 1. During 2021 to 2022 there were no reports of sexual harassment of female workers 2. There has been socialization regarding the rights of women workers, including menstrual leave, the right to breastfeed children at work, pregnancy check-ups, 3. There is no discrimination in employment opportunities and promotion opportunities for female workers 4. The gender committee routinely identifies pregnant and lactating women, to ensure that female workers can work properly | In general, there are no negative issues that need further clarification |
| Local Contractor (AS - CV Catur Borneo Abadi) 1. The agreement has been agreed by both parties. 2. Local contractor is a kernel and CPO transporter. 3. Contractor provides PPE to workers. 4. There were no complaints regarding payments and payments in accordance with the work agreement. 5. The certification unit has also provided work accident insurance to all employees. | There is no negative issue related to local contractor. |
| Village Head of Pantai Harapan Village Head of Pelantaran Village Head of Katari 1. There are no negative issues, land dispute issues or environmental pollution. 2. The certification unit has made efforts to develop the surrounding community through CSR programs, development and partnership with plasma, the use of local labor and local contractors. | There is no negative issue related to local contractor. |

| | |
|-----|---|
| 4.0 | CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY |
| 4.1 | <p>Formal Sign-off of Assessment Findings</p> <p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <p>PT Windu Nabatindo Lestari Management Representative</p>  <p><u>Jonnes Daulay</u> Friday, 02 December 2022</p> </div> <div style="text-align: center;"> <p>MUTU International Lead Auditor</p>  <p><u>Moh Arif Yusni</u> Friday, 02 December 2022</p> </div> </div> |

Appendix 1. List of Stakeholder Contacted in the RSPO Certification Process

| No | Institution/ NGO/ Community | Address | Phone/ Email | Form of Communication | Date of Contact | Response | |
|----|--|----------------------------|--|---------------------------|-----------------|----------|----|
| | | | | | | Yes | No |
| 1 | Land Office | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 2 | Plantation Agency | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | | ✓ |
| 3 | Environmental Agency | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 4 | Manpower Agency of Kotawaringin Timur Regency | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | | |
| 4 | KKPA Harapan Abadi | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 5 | Pantai Harapan | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 6 | Pelantaran | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 7 | Katari | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 8 | Local Elder of Dayang Cempaga Hulu Subdistrict | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 10 | Local Contrators (Kernel Transporter) ((CV Catur Borneo Abadi) | Kotawaringin Timur Regency | - | Via Phone | 23 August 2022 | ✓ | |
| 11 | Gender Committee (Pantai Mas Estate) | Kotawaringin Timur Regency | - | Interview | 23 August 2022 | ✓ | |
| 12 | Katari Agro Estate: • 19 Workers | Kotawaringin Timur Regency | - | Observation and Interview | 25 August 2022 | ✓ | |
| 13 | Pantai Mas Estate: • 23 Workers | Kotawaringin Timur Regency | - | Observation and Interview | 25 August 2022 | ✓ | |
| 14 | Pelantaran Estate: • 18 Workers | Kotawaringin Timur Regency | - | Observation and Interview | 24 August 2022 | ✓ | |
| 15 | Katari Agro POM • 25 Workers | Kotawaringin Timur Regency | - | Observation and Interview | 23 August 2022 | ✓ | |
| 16 | World Wide Fund | - | wwf-indonesia@wwf.or.id | Via email | 15 August 2022 | | ✓ |
| 17 | Wahana Lingkungan Hidup Indonesia | - | informasi@wahi.or.id | Via email | 15 August 2022 | | ✓ |
| 18 | Sawit Watch | - | info@sawitwatch.or.id | Via email | 15 August 2022 | | ✓ |
| 19 | Aliansi Masyarakat Adat Nusantara | - | rumahaman@cbn.net.id | Via email | 15 August 2022 | | ✓ |
| | | | | | | | |

Appendix 2. Assessment Program

| DATE | 22 – 28 August 2022 | |
|----------------------------------|---|-------------|
| PLANNED TIME | PROCESSES/ CLAUSES TO BE AUDITED | AUDITOR |
| MONDAY, 22 AUGUST 2022 | | |
| 06.00 – 07.30 | JAKARTA → PALANGKA RAYA | All Auditor |
| 08.30 – 12.00 | PALANGKA RAYA → PT WINDU NABATINDO LESTARI | |
| 14.00 – 15.30 | Opening meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) | All Auditor |
| 15.30 – 17.00 | <ul style="list-style-type: none"> Document review and completing audit checklist. Verification of Basic Information Mill and Estate Confirmation of Time Bound Plan Review of Partial Certification Interview with Gender Committee, Worker's Union, Worker's Cooperative (if any), Local Contractor (for Mill and Estate), Third Party Supplier and scheme smallholders | All Auditor |
| TUESDAY, 23 AUGUST 2022 | | |
| 08.00 – 12.00 | Stakeholder Consultation <ul style="list-style-type: none"> public consultation with stakeholder to relevant agency in Kotawaringin Timur Regency (by Phone) Stakeholder consultation to affected communities surrounding the plantations and previous land owner. Field observation to KATARI AGRO MILL: <ul style="list-style-type: none"> Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Despatch CPO) Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) Implementation of Employment Procedure and Mechanism Aspect | All Auditor |
| WEDNESDAY, 24 AUGUST 2022 | | |
| 08.00 – 12.00 | Field Observation to PELANTARAN AGRO ESTATE Aspect to be verified : <ul style="list-style-type: none"> Implementation of Legal Aspect (Land Ownership, Legal Boundaries); Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) Implementation of Occupational Health & Safety Aspect Implementation of Employment Procedure and Mechanism Aspect Observation of Workers Facilities (Housing, School, Worship Place). | All Auditor |
| 12.00 – 14.00 | Break | |
| 14.00 – 16.15 | <ul style="list-style-type: none"> Verification of stakeholder consultation result and field visit. Document review and completing audit checklist. | All Auditor |
| 16.15 – 17.00 | <ul style="list-style-type: none"> Presentation of Daily Progress | |

| DATE | 22 – 28 August 2022 | |
|---------------------------------|---|-------------|
| PLANNED TIME | PROCESSES/ CLAUSES TO BE AUDITED | AUDITOR |
| THURSDAY, 25 AUGUST 2022 | | |
| 08.00 – 12.00 | Field Observation to PANTAI MAS ESTATE & KATARI AGRO ESTATE Aspect to be verified : <ul style="list-style-type: none"> • Implementation of Legal Aspect (Land Ownership, Legal Boundaries); • Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) • Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) • Implementation of Occupational Health & Safety Aspect • Implementation of Employment Procedure and Mechanism Aspect • Observation of Workers Facilities (Housing, School, Worship Place). | All Auditor |
| 12.00 – 14.00 | Break | |
| 16.00 – 17.00 | <ul style="list-style-type: none"> • Verification of stakeholder consultation result and field visit. • Document review and completing audit checklist. | All Auditor |
| 16.15 – 17.00 | <ul style="list-style-type: none"> • Presentation of Daily Progress | |
| FRIDAY, 26 AUGUST 2022 | | |
| 08.00 – 12.00 | <ul style="list-style-type: none"> • Continued field observation and Public Consultation if needed) • Document review and completing audit checklist. | All Auditor |
| 12.00 – 14.00 | Break | |
| 16.00 – 17.00 | <ul style="list-style-type: none"> • Verification of stakeholder consultation result and field visit. • Document review and completing audit checklist. | All Auditor |
| 16.15 – 17.00 | <ul style="list-style-type: none"> • Presentation of Daily Progress | |
| SATURDAY, 27 AUGUST 2022 | | |
| 08.00 – 10.00 | Internal discussion by auditor team preparing for Closing Meeting | |
| 10.00 – 12.00 | Closing Meeting <ul style="list-style-type: none"> • Presentation of audit findings (Noteworthy Positive Component, Non Conformities, OFI, Timeline of CAR's, Conclusion)/ • Comments, Responses and Questions | All Auditor |
| 13.00 – 16.00 | PT WINDU NABATINDO LESTARI → PALANGKA RAYA | All Auditor |
| SUNDAY, 28 AUGUST 2022 | | |
| 09.00 - | PALANGKA RAYA → JAKARTA | RPJ / HRW |